

## Independent auditor's report

To the Members of Chattagram Maa-O-Shishu Hospital

### Report on the Audit of the Financial Statements

#### Qualified Opinion

We have audited the financial statements of Chattagram Maa-O-Shishu Hospital (the "Hospital"), which comprise the statement of financial position as at 30 June 2024, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements give a true and fair view of the financial position of the Hospital as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

#### Basis for Qualified Opinion

The Hospital has reported net book value of property, plant and equipment of BDT 2,496,304,516 as at 30 June 2024. Of this balance, buildings and infrastructures, central air conditioner, linear accelerator machine, electrical installations, oxygen pipeline system amounting BDT 2,099,032,222 were identified and verified. Remaining assets amounting BDT 397,272,294 could not be verified in the absence of a detailed asset register and tagging. The management is in process to prepare a detailed breakdown of this amount along with the tagging of the assets which is yet to be fully completed. As the management does not maintain a fully completed detailed break-up of this amount along with assets with proper tagging, we were unable to obtain sufficient appropriate audit evidence related to the completeness, existence, accuracy and valuation of property, plant and equipment. This has also caused us to modify our audit opinion in the previous year. In the absence of availability of required information, it was impracticable for us to quantify the financial effects of the adjustment that might be necessary to the amounts shown in the financial statements for property, plant and equipment as at 30 June 2024 and 30 June 2023, along with corresponding impacts, if any, on the other expenses, or other income for the year ended 30 June 2024 and 30 June 2023 and general fund (accumulated profit) as at 30 June 2024, 30 June 2023 and 1 July 2022.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Hospital in accordance with the International Ethics Standards Boards for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Hospital's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Hospital or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Hospital's financial reporting process.

## Independent auditor's report (continued)

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hospital's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Hospital's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Hospital to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Ashraf-Uz-Zaman Ali, Partner, Enrolment Number: 1518  
Rahman Rahman Huq, Chartered Accountants  
Firm Enlistment Number: CAF-001-080

Chattogram, 28 Jan 2025

DVC: 2501281518AS846252

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## Chattagram Maa-O-Shishu Hospital Statement of financial position

<i>In taka</i>	<i>Note</i>	<b>30 June 2024</b>	<b>30 June 2023</b>
<b>Assets</b>			
Property, plant and equipment	12	<b>2,496,304,516</b>	325,946,390
Capital work-in-progress	13	<b>4,323,660</b>	1,686,680,514
Investments in fixed deposit at face value	17(A)	<b>5,000,000</b>	7,500,000
<b>Non-current assets</b>		<b>2,505,628,176</b>	2,020,126,904
Stock and stores	14	<b>34,681,075</b>	36,629,825
Advances and deposits	15	<b>8,725,315</b>	78,199,933
Accounts receivables	16	<b>7,959,210</b>	6,168,229
Investments in fixed deposit at face value	17(A)	<b>9,158,614</b>	22,014,461
Accrued interest on investments in fixed deposits	18	<b>3,957,444</b>	5,693,844
Advance income tax	11	<b>2,621,504</b>	2,239,045
Due from CMOSH Medical College	19	<b>27,169,233</b>	39,169,233
Cash and cash equivalents	20	<b>164,863,221</b>	100,645,840
<b>Current assets</b>		<b>259,135,616</b>	290,760,410
<b>Total assets</b>		<b>2,764,763,792</b>	2,310,887,314
<b>Equity</b>			
Capital fund	21	<b>1,323,450,299</b>	1,139,832,963
General fund (Accumulated profit)	22	<b>392,033,848</b>	439,085,809
		<b>1,715,484,147</b>	1,578,918,772
Zakat fund	Schedule-A	<b>13,954,998</b>	4,424,874
Engr. Lutful Kader Siddique memorial benevolent fund	Schedule-A	<b>1,890,349</b>	1,649,397
<b>Total equity</b>		<b>1,731,329,494</b>	1,584,993,043
<b>Liabilities</b>			
Loans and borrowings	23(A)	<b>682,580,423</b>	526,554,257
Deferred tax liabilities	25	<b>1,088,297</b>	-
<b>Non-current liabilities</b>		<b>683,668,720</b>	526,554,257
Loans and borrowings	23(A)	<b>114,913,671</b>	39,008,334
Account and other payables	24	<b>234,851,907</b>	160,331,680
<b>Current liabilities</b>		<b>349,765,578</b>	199,340,014
<b>Total liabilities</b>		<b>1,033,434,298</b>	725,894,271
<b>Total equity and liabilities</b>		<b>2,764,763,792</b>	2,310,887,314

The notes on pages 7 to 37, and the schedules A, B, C, D and E are an integral part of these financial statements.

Director-Admin

Treasurer

General Secretary

President

As per our report of same date.

Auditor

Chattogram, 28 Jan 2025

DVC: 2501281518AS846252

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## বার্ষিক প্রতিবেদন ২০২৪

Chattagram Maa-O-Shishu Hospital

### Statement of profit or loss and other comprehensive income

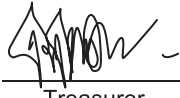
For the year ended 30 June

<i>In taka</i>	<i>Note</i>	<b>2024</b>	<b>2023</b>
Revenue	5	<b>1,351,985,998</b>	1,055,495,216
Operating expenses	6	<b>(1,397,775,205)</b>	(1,123,968,626)
<b>Operating loss</b>		<b>(45,789,207)</b>	(68,473,410)
Finance income	7	<b>7,986,553</b>	10,973,804
Other income	8	<b>7,726,632</b>	11,233,134
Finance cost	9	<b>(11,842,494)</b>	(975,000)
<b>Loss before tax</b>		<b>(41,918,516)</b>	(47,241,472)
Income tax expenses	11(A)	<b>(5,133,445)</b>	(4,006,625)
<b>Loss for the period</b>		<b>(47,051,961)</b>	(51,248,097)
Other comprehensive income		-	-
<b>Total comprehensive loss for the period</b>		<b>(47,051,961)</b>	(51,248,097)

The notes on pages 7 to 37, and the schedules A, B, C, D and E are an integral part of these financial statements.



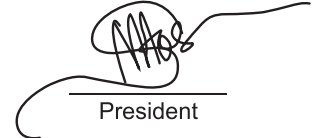
Director-Admin



Treasurer



General Secretary



President

As per our report of same date.



Auditor

Chattogram, 28 Jan 2025

DVC: 2501281518AS846252



## বার্ষিক প্রতিবেদন ২০২৪

Chattagram Maa-O-Shishu Hospital

### Statement of changes in equity

For the year ended 30 June 2024

<i>In taka</i>	Capital fund	General fund (Accumulated profit)	Zakat fund	ELKSMB fund	Total
Balance at 1 July 2022	962,694,465	490,333,906	4,447,460	7,910,727	1,465,386,558
Capital fund received during for the year	177,138,498	-	-	-	177,138,498
Loss for the period	-	(51,248,097)	-	-	(51,248,097)
Collection of donation in cash	-	-	7,676,768	2,609,078	10,285,846
Other receipts of the fund	-	-	76,138	110,822	186,960
Distribution from the fund	-	-	(7,775,492)	(8,981,230)	(16,756,722)
Balance at 30 June 2023	1,139,832,963	439,085,809	4,424,874	1,649,397	1,584,993,043
<b>Balance at 1 July 2023</b>	<b>1,139,832,963</b>	<b>439,085,809</b>	<b>4,424,874</b>	<b>1,649,397</b>	<b>1,584,993,043</b>
Capital fund received during for the year	183,617,336	-	-	-	183,617,336
Loss for the period	-	(47,051,961)	-	-	(47,051,961)
Collection of donation in cash	-	-	14,490,101	1,448,025	15,938,126
Other receipts of the fund	-	-	474,307	66,973	541,280
Distribution from the fund	-	-	(5,434,284)	(1,274,046)	(6,708,330)
<b>Balance at 30 June 2024</b>	<b>1,323,450,299</b>	<b>392,033,848</b>	<b>13,954,998</b>	<b>1,890,349</b>	<b>1,731,329,494</b>

The notes on pages 7 to 37, and the schedules A, B, C, D and E are an integral part of these financial statements.

## বার্ষিক প্রতিবেদন ২০২৪

Chattagram Maa-O-Shishu Hospital

### Statement of cash flows

For the year ended 30 June

<i>In taka</i>	<i>Note</i>	<b>2024</b>	<b>2023</b>
<b>Cash flows from operating activities</b>			
Loss for the period		(47,051,961)	(51,248,097)
Adjustments for:			
- Depreciation	12	201,816,381	84,085,949
- Finance income	7	(7,986,553)	(10,973,804)
- Income tax expenses	11(A)	5,133,445	4,006,625
		151,911,312	25,870,673
Changes in:			
- Stocks and stores		1,948,750	(13,081,200)
- Advances and deposits		69,474,618	(634,412)
- Accounts receivables		(1,790,981)	(1,245,900)
- Account and other payables		74,520,227	121,894,589
<b>Cash generated from operating activities</b>		<b>296,063,926</b>	<b>132,803,750</b>
Income tax paid	11	(4,427,607)	(6,582,345)
<b>Net cash generated from operating activities</b>		<b>291,636,319</b>	<b>126,221,405</b>
<b>Cash flows from investing activities</b>			
Finance income	7	7,986,553	10,973,804
Acquisition of property, plant and equipment		(687,578,993)	(248,966,540)
Incurred against capital work-in-progress	13	(2,238,660)	(278,741,240)
Net investment in fixed deposit receipt and related interest		17,092,247	42,409,692
<b>Net cash used in investing activities</b>		<b>(664,738,853)</b>	<b>(474,324,284)</b>
<b>Cash flows from financing activities</b>			
Due from CMOSH Medical College		12,000,000	(19,000,000)
Loans and borrowings		231,931,503	2,734,454
Capital fund received during the year		183,617,336	177,138,498
Movement of Zakat and ELKSMB funds		9,771,076	(6,283,916)
<b>Net cash generated from financing activities</b>		<b>437,319,915</b>	<b>154,589,036</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>64,217,381</b>	<b>(193,513,843)</b>
Opening cash and cash equivalents		100,645,840	294,159,683
<b>Closing cash and cash equivalents</b>	20	<b>164,863,221</b>	<b>100,645,840</b>

The notes on pages 7 to 37, and the schedules A, B, C, D and E are an integral part of these financial statements.

## Notes to the financial statements

### 1 The Hospital and its activities

Chattagram Maa-O-Shishu Hospital, (the "Hospital") is a non-political and non-profit making voluntary welfare organisation - established on 31 December 1979. The Hospital is registered with the Social Welfare Department of the Government of the People's Republic of Bangladesh ("the Government") under the Voluntary Social Welfare Agencies Ordinance 1961 (Registration No. Chatta 1029/83 dated 10.03.83) and is managed by an Executive Committee comprising of 24 (twenty four) members.

The name Chittagong Maa-O-Shishu Hospital was changed to Chattagram Maa Shishu-O-General Hospital pursuant to the decision in the Extra Ordinary General Meeting held on 17 November 2003. Further, the name was changed to Chattagram Maa-O-Shishu Hospital pursuant to the members' decision in the Annual General Meeting held on 9 June 2006.

The Hospital is situated on 4.2367 acres of land at Gosaildanga, Double Mooring. A long term lease agreement pertaining to non-agricultural Khas land was executed on 23 April 2006 with the Ministry of Land of the Government. The Hospital paid a token value of Tk. 101,000 on 9 April 2006 as one time deposit to the Government against the lease of land.

In December 2015, a land with a total area of 0.094 acres was bought from the Government for a token value Tk. 100,001. This land was given to the Hospital for the sole purpose of establishing a cancer hospital.

The Hospital has been engaged throughout the year in promoting child health care services and to prevent diseases of children through immunisation, nutrition and health education programmes. The Hospital has also been providing medical and surgical services to other patients side by side with children.

The financial statements of Chattagram Maa-O-Shishu Hospital Medical College, one of the projects of the Hospital for the year ended 30 June 2024 have been prepared and audited separately and are not included in the financial statements of the Hospital.

### 2 Basis of accounting

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) and were authorised for issue by the Board of Trustee of the Hospital on

Details of the Hospital's accounting policies, including changes thereto, if any, are included in Note 31.

### 3 Functional and presentation currency

These financial statements are presented in Bangladesh Taka (BDT/Taka/Tk) which is the Hospital's functional currency. All financial information presented in Taka has been rounded off to the nearest integer unless otherwise indicated.

### 4 Use of estimates and judgements

The preparation of financial statements in conformity with IFRSs requires management to make judgements, estimates and assumptions that affect the application of the Hospital's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

#### A. Assumptions and estimation uncertainties

Information about assumption and estimation uncertainties at the reporting date that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year is included in the following notes:

Note 11 - Income tax expenses and provision for income tax (Uncertain tax treatment and tax rate).

Note 12 - Property, plant and equipment (Useful lives of assets).

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## Notes to the financial statements (continued)

### 5 Revenue

See accounting policy in Note 31 (D).

In taka

	2024	2023
Received from Ministry of health against MSR and others	50,000,000	60,000,000
Obstetrics and Gynae (M. C. H.)	92,812,433	71,689,308
Outdoor patients	15,214,744	12,309,850
Indoor patients	129,697,966	62,313,996
O.T. - general	4,896,498	17,120,871
Paediatrics surgery	20,140,302	15,912,761
E. M. R. Department	74,181,881	9,014,137
X - Ray	27,792,551	20,480,365
E. C. G. Department	1,749,845	3,835,294
Oxygen bill	9,363,568	27,830,489
Dental unit	3,571,026	3,577,560
Ambulance	2,587,150	2,778,700
Ultrasonography	27,704,672	20,118,182
Child development centre (C.D.C)	11,922,860	9,795,484
E.N.T. Department	6,755,412	4,682,300
Eye Department	1,945,146	1,994,160
Orthopaedic surgery	13,533,267	13,813,190
Adult surgery	26,736,880	24,541,215
Medicine Department	30,305,851	29,745,855
Cytopathology	3,498,137	2,064,719
Skin disease	6,080,702	4,354,785
Physical medicine	3,811,747	5,400,034
Medical board	122,500	273,119
E.P.I. Department	10,396,330	8,677,870
Psychiatrist	833,315	779,320
Urology	6,029,064	5,051,638
Dialysis unit	12,218,256	7,873,762
Charges against medicine	280,625,567	223,794,971
E.C.H.O. Department	12,813,721	9,093,818
CCU unit	10,041,522	13,354,743
Gastroenterology unit	2,917,289	2,606,070
Adult ICU	41,341,916	43,396,320
E.E.G. unit	1,947,675	1,907,295
Neonatal	52,738,674	50,414,946
Paediatrics ICU	11,726,632	20,673,974
Clinical pathology	90,132,296	57,643,523
Biochemistry	64,611,524	59,450,140
Microbiology	35,932,850	22,780,235
Blood bank	15,685,325	8,446,722
Neuromedicine	939,613	801,825
C.T. scan	16,860,428	11,689,071
Oncology	16,895,213	5,655,871
ETT unit	842,674	500,147
Haematology	5,476,625	4,959,000
Neurosurgery	5,446,852	2,689,677
EMG/NCV unit	281,605	59,410
PCR laboratories	312,461	3,003,300
Paediatrics Haematology and Oncology	2,955,909	1,784,578
Nursing Institute	9,515,700	8,634,281
Institute of Child Health	669,000	648,000
Training course	302,725	543,100
Generator rent	84,000	84,000
Telephone and internet recovery	250,800	239,700
Electricity and water charge recovery	4,630,514	4,145,552
Sale of ID cards	10,500	14,600
Respiratory Medicine unit	100	20,462
Paediatrics Gastroenterology	2,057,194	968,675
B.Sc Nursing College	17,670,770	13,923,177
Cathlab expenses	21,660,990	24,290,634
Visitor pass	1,100	-
Other (Hospital income)	1,479,426	-
Radiotherapy	28,020,560	-
Chemotherapy	840,600	-
Patient ID	56,600	-
Endocrinology	306,945	-
Covid unit (excluding oxygen bill)	-	7,607,871
Miscellaneous	-	3,570,564
Certificate course of physiotherapy	-	70,000
	<b>1,351,985,998</b>	<b>1,055,495,216</b>

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## Notes to the financial statements (continued)

### 6 Operating expenses

<i>In taka</i>	<i>Note</i>	<b>2024</b>	<b>2023</b>
Salary, allowances and honorarium		513,912,734	476,547,996
Overtime		8,700,725	6,383,559
Contribution to employees' Provident Fund		9,496,941	9,194,866
Electricity, gas and water		65,905,937	41,762,744
Telephone and mobile bill		317,060	160,445
Cleaning and washing		14,916,698	9,078,893
Printing		5,502,598	3,574,738
Stationery		10,234,363	9,488,445
Travelling and conveyance		2,033,817	1,312,804
Repairs and up-keep		27,805,579	28,190,044
Postage and stamps		16,565	17,905
Advertisement		1,941,517	1,131,459
Oxygen		32,266,773	25,558,579
X-Ray plates, chemicals and other expenses		10,260,171	7,630,829
Photography expenses		4,412	5,450
Operation theatre consumable goods		18,518,644	24,642,366
Entertainment		2,855,647	1,736,051
Food for staff		1,908,852	2,412,187
Audit fee (including VAT)		460,000	157,500
Legal and professional fees		319,750	348,750
A. G. M. and other programs		6,960,441	5,709,543
Child Development Centre expenses (C.D.C)		151,483	970,879
Oil and lubricants for motor car		5,126,880	3,781,256
Oil and lubricants for generator		2,520,197	1,488,822
Surgeons, assistants, anaesthesia fee and consultants fee		2,947,840	19,618,825
Linen and utensils		9,838,869	6,443,926
Newspapers and periodicals		22,189	28,930
Depreciation on property, plant and equipment	12	201,816,381	84,085,949
Gardening expenses		126,210	30,570
Dish, e-mail and internet charges		428,300	418,954
E.C.G. paper and chemicals		935,607	1,072,522
Ultrasonography expenses		395,368	203,785
Miscellaneous expenses		458,711	117,820
Therapists' expenses		900,000	900,000
City corporation tax	10	1,224,000	1,343,000
Registration expenses		3,248,424	6,816,472
Dental Department expenses		424,047	1,729,006
Eye Department expenses		50,700	86,312
EPI unit expenses		8,753,324	7,383,608
Dialysis unit expenses		10,711,881	8,552,784
Echo and EEG unit expenses		1,301,208	2,012,100
Cost of medicine		263,602,511	197,535,545
Bulb and other replacements		3,663,555	1,934,171
Gastroenterology unit expenses		707,630	1,142,849
Cytopathology Department expenses		266,156	509,137
Software expenses		784,893	579,300
ICU ambulance expenses		247,953	140,592
Biochemistry Department expenses		27,207,260	20,738,062
Microbiology Department expenses		9,744,673	7,762,805
Blood transfusion expenses		2,889,359	3,105,657
<b>Balance carried forward</b>		<b>1,294,834,833</b>	<b>1,035,578,791</b>

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## Notes to the financial statements (continued)

<i>In taka</i>	<i>Note</i>	<b>2024</b>	<b>2023</b>
<b>Balance brought forward</b>		<b>1,294,834,833</b>	<b>1,035,578,791</b>
Obstetric and ENT Department expenses		4,804,775	2,396,808
C.T. scan expenses		1,977,310	1,828,290
Oncology and radio therapy unit expenses		5,269,994	347,025
Ansar bill		3,779,730	3,841,620
Clinical pathology		26,159,574	19,804,083
Nursing institutes expenses		690,925	307,000
SNK Nursing College expenses		2,761,786	1,733,720
Bank charges and locker rent		583,851	665,074
Insurances		6,216	59,513
Computer accessories		9,097,850	6,280,347
Haematology unit expenses		558,201	618,440
Lecturer fee of B.Sc. nursing		425,600	437,400
Motor car expenses		2,092,394	1,955,183
SMS expenses		967,500	1,466,000
Institute of Child Health		262,200	17,200
Skin and VD unit expenses		283,553	236,252
PCR Lab expenses		875,423	733,920
Physical Medicine unit expenses		108,450	65,890
Contribution from fixed deposits of Late Dr. Shaheda Karim		77,165	145,115
ETT unit expenses		39,236	379,647
Lecturer fee of Nursing Institute		341,000	238,700
POS card commission		492,766	103,685
Contribution to less fortunate from general fund		365,869	320,000
NCV unit expenses		1,130	11,120
Cathlab unit expenses		8,753,292	17,296,108
Cardiology Department unit expenses		71,153	691,004
Neonatal Unit expenses		4,632,940	2,403,871
Paediatrics ICU unit expenses		4,678,286	2,450,157
Adult ICU unit expenses		950,007	1,241,920
Life member reunion expenses		100,000	4,371,131
Waste water treatment plan expenses		198,900	248,625
Urology unit expenses		18,360	-
Orthopaedic Department expenses		40,000	-
Consultant fee		12,783,018	-
Photocopy expenses		17,978	-
E. M. R & A. M. U		232,200	-
Cancer Unit expenses		7,272,110	-
Medical board refund		121,200	-
Neurology unit expenses		28,000	-
Sports and other		7,430	-
Medical Surgical Requisite (MSR) and others		983,000	-
Training expenses		30,000	-
I.D. card expenses (net)		-	31,360
Generator rent		-	392,375
VAT		-	13,988,166
Eid-E-Miladunnobi expenses		-	670,705
Achieve expenses		-	37,500
Madination expenses		-	118,450
Land tax		-	205,431
Sanitary goods		-	20,000
Medical surgical requisite		-	231,000
		<b>1,397,775,205</b>	<b>1,123,968,626</b>



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# বার্ষিক প্রতিবেদন ২০২৪

## Notes to the financial statements (continued)

### 7 Finance income

<i>In taka</i>	2024	2023
Interest on savings accounts	1,111,920	1,661,469
Interest on fixed deposit receipts	4,428,277	4,861,978
Interest on encashed fixed deposit receipts	2,446,356	4,450,357
	7,986,553	10,973,804

### 8 Other income

<i>In taka</i>	2024	2023
Shop and ATM rent	5,592,847	5,659,991
Donation in kinds	1,764,481	1,529,588
Tender schedule	305,000	258,400
Forfeiture amount from CPF account	64,304	4,305
50% of donation in cash	-	3,780,850
	7,726,632	11,233,134

As per notification issued by Financial Reporting Council on 7 July 2020, the forfeited amount lying at the Provident Fund account of the Hospital's employees has been recognised as other income.

### 9 Finance cost

<i>In taka</i>	2024	2023
Interest on loan availed from		
- Contributory Provident Fund (CPF)	3,466,500	975,000
- United Commercial Bank Limited	8,375,994	-
	11,842,494	975,000

### 10 City corporation tax

Holding tax paid to Chittagong City Corporation is detailed below:

<i>In taka</i>	Annual payment	Period	Amount eligible for rebate	Rebate @10%	Net amount
2023-2024	1,360,000	1 year	1,360,000	136,000	1,224,000

### 11 Provision for income tax (Advance income tax)

See accounting policy in Note 31 (L).

#### Income tax expenses

<i>In taka</i>	Note	2024	2023
<b>Income tax expenses</b>			
Current year	11(A)	3,835,894	4,006,625
Change in estimates related to prior period	11(A)	209,254	-
		4,045,148	4,006,625
<b>Deferred tax expenses</b>			
Origination and reversal of temporary differences	25	1,088,297	-
<b>Net tax expenses</b>		5,133,445	4,006,625

# বার্ষিক প্রতিবেদন ২০২৪

## Notes to the financial statements (continued)

### A Provision for income tax (Advance income tax)

In taka

Income year	Assessment year	Balance at 1 July 2023	Charged during the year	Paid during the year	Balance at 30 June 2024	Status
2011-2012	2012-2013	2,277,437	-	(2,277,437)	-	Demand tax paid.
2017-2018	2018-2019	-	209,254	(209,254)	-	Demand tax paid.
2020-2021	2021-2022	(676,960)	-	-	(676,960)	Assessment completed.
2021-2022	2022-2023	(1,263,802)	-	-	(1,263,802)	Assessment completed.
2022-2023	2023-2024	(2,575,720)	-	-	(2,575,720)	Assessment completed.
2023-2024	2024-2025	-	3,835,894	(1,940,916)	1,894,978	Return to be submitted.
		(2,239,045)	4,045,148	(4,427,607)	(2,621,504)	

### B Calculation of tax on finance income and other income

In taka	Taxable income	Tax rates	Tax payable
<b>30 June 2024</b>			
Finance income and other income except donation in cash and kind	13,948,704	27.50%	3,835,894
	<b>13,948,704</b>		<b>3,835,894</b>

### C Reconciliation of effective tax rate

	2024		2023	
	Rate	Taka	Rate	Taka
Total non-operational income		13,948,704		16,896,500
Tax using the applicable tax rate	27.50%	3,835,894	27.50%	4,646,538
Factors affecting the tax charge for current period:				
i) Prior year adjustment	1.50%	209,254	0.00%	-
ii) Effect of deferred tax	7.80%	1,088,297	0.00%	-
iii) Reduction of regular tax since individual slab rates were used in last year	0.00%	-	-3.79%	(639,913)
	<b>36.80%</b>	<b>5,133,445</b>	<b>23.71%</b>	<b>4,006,625</b>



Notes to the financial statements (continued)

12 Property, plant and equipment

See accounting policies in Note 31 (A).

A. Reconciliation of carrying amount

In taka	Building and infrastructure	Electrical installations	Gas and water line installations	Linear accelerator machine	Medical machinery and equipment	Central air conditioner	Oxygen pipeline system	Furniture and fixtures	Office equipment	IT equipment	Intangible assets	Motor vehicles	Others	Total
<b>Cost</b>														
1 July 2022	86,767,487	8,796,396	7,290,924	-	365,017,228	-	12,391,972	62,742,643	37,954,148	-	890,450	12,062,577	936,985	594,850,810
Additions/Transfer	4,200,000	139,616,982	1,141,018	-	96,931,129	-	-	5,827,991	1,249,420	-	-	-	-	248,966,540
<b>Balance at 30 June 2023</b>	<b>90,967,487</b>	<b>148,413,378</b>	<b>8,431,942</b>	<b>-</b>	<b>461,948,357</b>	<b>-</b>	<b>12,391,972</b>	<b>68,570,634</b>	<b>39,203,568</b>	<b>-</b>	<b>890,450</b>	<b>12,062,577</b>	<b>936,985</b>	<b>843,817,350</b>
1 July 2023	90,967,487	148,413,378	8,431,942	-	461,948,357	-	12,391,972	68,570,634	39,203,568	-	890,450	12,062,577	936,985	843,817,350
Additions/Transfer	1,552,987,034	7,350,000	1,247,291	266,239,426	140,650,280	199,396,320	61,119,941	101,598,845	33,574,515	5,728,650	2,250,000	32,205	32,205	2,372,174,507
<b>Balance at 30 June 2024</b>	<b>1,643,954,521</b>	<b>155,763,378</b>	<b>9,679,233</b>	<b>266,239,426</b>	<b>602,598,637</b>	<b>199,396,320</b>	<b>73,511,913</b>	<b>170,169,479</b>	<b>72,778,083</b>	<b>5,728,650</b>	<b>890,450</b>	<b>14,312,577</b>	<b>969,190</b>	<b>3,215,991,857</b>
<b>Accumulated depreciation</b>														
1 July 2022	69,548,946	8,643,893	7,290,924	-	248,562,068	-	10,611,171	44,763,968	33,135,219	-	596,885	10,027,576	614,360	433,785,010
Depreciation	8,310,947	20,063,367	171,153	-	44,915,155	-	1,239,197	6,857,063	1,534,907	-	89,045	874,500	30,615	84,085,950
<b>Balance at 30 June 2023</b>	<b>77,859,893</b>	<b>28,707,260</b>	<b>7,462,077</b>	<b>-</b>	<b>293,477,223</b>	<b>-</b>	<b>11,850,368</b>	<b>51,621,031</b>	<b>34,670,126</b>	<b>-</b>	<b>675,930</b>	<b>10,902,076</b>	<b>644,975</b>	<b>517,870,960</b>
1 July 2023	77,859,893	28,707,260	7,462,077	-	293,477,223	-	11,850,368	51,621,031	34,670,126	-	675,930	10,902,076	644,975	517,870,960
Depreciation	47,451,109	20,747,533	358,246	26,623,943	55,959,291	19,939,632	6,653,598	17,016,948	4,871,903	859,298	89,045	1,212,000	33,835	201,816,381
<b>Balance at 30 June 2024</b>	<b>125,311,002</b>	<b>49,454,793</b>	<b>7,820,323</b>	<b>26,623,943</b>	<b>349,436,514</b>	<b>19,939,632</b>	<b>18,503,966</b>	<b>68,637,979</b>	<b>39,542,029</b>	<b>859,298</b>	<b>764,975</b>	<b>12,114,076</b>	<b>678,810</b>	<b>719,687,341</b>
<b>Carrying amounts</b>														
At 1 July 2022	17,218,541	152,503	-	-	116,455,160	-	1,780,801	17,978,675	4,818,929	-	303,565	2,035,001	322,625	161,065,800
<b>At 30 June 2023</b>	<b>13,107,594</b>	<b>119,706,118</b>	<b>969,865</b>	<b>-</b>	<b>168,471,134</b>	<b>-</b>	<b>541,604</b>	<b>16,949,603</b>	<b>4,533,442</b>	<b>-</b>	<b>214,520</b>	<b>1,160,501</b>	<b>292,010</b>	<b>325,946,390</b>
<b>At 30 June 2024</b>	<b>1,518,643,519</b>	<b>106,308,585</b>	<b>1,858,910</b>	<b>239,615,483</b>	<b>253,162,123</b>	<b>179,456,688</b>	<b>55,007,947</b>	<b>101,531,500</b>	<b>33,236,054</b>	<b>4,869,352</b>	<b>125,475</b>	<b>2,198,501</b>	<b>290,380</b>	<b>2,496,304,516</b>

\* Other assets contains books, models of human and similar assets which the management wishes to present separately. Rates of depreciations are mentioned in note 31(A).

Notes to the financial statements (continued)

12 Property, plant and equipment

B. Asset register

In taka

SL	Particulars	Cost			Depreciation			Written down value at 30 June 2024
		Balance at 1 July 2023	Additions during the year	Disposal during the year	Balance at 30 June 2024	Charged during the year	Disposal during the year	
		Balance at 1 July 2023	Additions during the year	Disposal during the year	Balance at 30 June 2024	Charged during the year	Disposal during the year	Balance at 30 June 2024
1	Furniture and fixtures	68,570,634	-	-	68,570,634	6,857,063	-	58,478,095
	Furniture and fixtures:2	-	101,598,845	-	101,598,845	10,159,885	-	91,438,961
2	Instruments	1,047,461	-	-	1,047,461	-	-	1,047,461
3	Ceiling fan	5,370,942	-	-	5,370,942	537,094	-	4,617,012
	Ceiling fan:2	-	912,912	-	912,912	91,291	-	821,621
4	Books	534,267	-	-	534,267	104,773	-	518,252
	Books:2	-	32,205	-	32,205	3,221	-	28,985
5	Sucker machine 1	2,783,151	-	-	2,783,151	-	-	2,783,151
6	Sucker machine 2	168,502	329,368	-	497,870	49,787	-	66,637
7	Flow meter	5,203,018	-	-	5,203,018	520,302	-	4,331,581
8	Air conditioner	13,260,937	-	-	13,260,937	-	-	13,260,937
9	Air conditioner	1,300,750	162,000	-	1,462,750	219,413	-	804,750
10	Gas line installation	263,696	-	-	263,696	-	-	263,696
11	Generator 1	5,769,071	-	-	5,769,071	-	-	5,769,071
12	Generator 2	19,616,982	7,350,000	-	26,966,982	2,696,698	-	4,658,396
13	X-Ray machine	23,884,877	3,490,000	-	27,374,877	2,737,488	-	16,402,847
14	Gas cylinder	4,217,629	132,000	-	4,349,629	512,163	-	3,319,089
15	Motor car	4,793,087	-	-	4,793,087	-	-	4,793,087
	Motor car: 2	-	2,250,000	-	2,250,000	337,500	-	337,500
16	Ambulance	7,269,490	-	-	7,269,490	874,500	-	6,983,489
17	Ophthalmoscope machine	92,790	-	-	92,790	8,379	-	76,031
18	Mike and fittings	793,068	-	-	793,068	79,307	-	776,173
	Mike and fittings: 2	-	182,850	-	182,850	18,285	-	18,285
19	ECG machine	6,949,427	635,876	-	7,585,303	758,530	-	5,665,223
20	Nebulizer machine	827,541	-	-	827,541	-	-	827,541
21	Computer	9,549,317	-	-	9,549,317	-	-	9,549,317
22	Computer 1	1,281,940	1,004,000	-	2,285,940	342,891	-	636,980
23	Cash locker	8,200	-	-	8,200	-	-	8,200
24	Autoclave machine	3,496,360	-	-	3,496,360	349,636	-	2,680,817
25	Microscope	2,130,223	-	-	2,130,223	157,209	-	1,196,610
26	Biological Safety Cabinet	800,000	-	-	800,000	80,000	-	160,000
27	Water bath	19,500	-	-	19,500	-	-	19,500
	<b>Balance carried forward</b>	<b>190,002,860</b>	<b>118,080,056</b>	<b>-</b>	<b>308,082,916</b>	<b>27,401,120</b>	<b>-</b>	<b>160,304,125</b>
								<b>147,778,794</b>

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## Property, plant and equipment (continued)

SL	Particulars	Cost					Depreciation				Written down value at 30 June 2024	
		Balance at 1 July 2023	Additions during the year	Disposal during the year	Balance at 30 June 2024	Depreciable value at 30 June 2024	Balance at 1 July 2023	Rate	Charged during the year	Disposal during the year		Balance at 30 June 2024
	Balance brought forward	190,002,860	118,080,056	-	308,082,916	270,000,337	132,903,005		27,401,120	-	160,304,125	147,778,794
28	Welding machine	9,190	-	-	9,190	-	9,190	10%	-	-	9,190	-
29	Humalyzer 2000	280,020	-	-	280,020	-	280,020	10%	-	-	280,020	-
30	Cardiac monitor	1,078,000	-	-	1,078,000	-	1,078,000	10%	-	-	1,078,000	-
31	Deep tube well	3,168,067	-	-	3,168,067	-	3,168,067	10%	-	-	3,168,067	-
32	Centrifuge machine	1,062,090	-	-	1,062,090	1,062,090	540,553	10%	106,209	-	646,762	415,328
33	Boundary wall	491,283	-	-	491,283	-	491,283	5%	-	-	491,283	-
34	Water pump 1	51,360	-	-	51,360	-	51,360	15%	-	-	51,360	-
35	Water pump 2	30,954	-	-	30,954	30,954	4,643	15%	4,643	-	9,286	21,668
36	Online UPS	43,000	-	-	43,000	-	43,000	15%	-	-	43,000	-
37	Photocopy Machine	771,000	332,754	-	1,103,754	1,051,754	495,199	10%	105,175	-	600,374	503,380
38	Pulse oximeter	8,658,697	1,092,000	-	9,750,697	9,750,697	5,562,592	10%	975,070	-	6,537,662	3,213,035
39	Retinoscope	12,550	-	-	12,550	-	12,550	10%	-	-	12,550	-
40	Ultrasonography	22,795,437	400,000	-	23,195,437	23,195,437	16,110,552	10%	2,319,544	-	18,430,096	4,765,341
41	Biolyte-2000	190,000	-	-	190,000	-	190,000	10%	-	-	190,000	-
42	Television & VCD	928,997	277,000	-	1,205,997	1,205,997	747,983	10%	120,600	-	868,583	337,414
43	Infant warmers	15,962,350	-	-	15,962,350	15,962,350	11,477,307	10%	1,596,235	-	13,073,542	2,888,808
44	Infant warmers:2	-	2,370,000	-	2,370,000	2,370,000	-	10%	237,000	-	237,000	2,133,000
45	Refrigerator 1	3,868,512	-	-	3,868,512	-	3,868,512	15%	-	-	3,868,512	-
46	Refrigerator 2	207,600	635,240	-	842,840	842,840	33,990	15%	126,426	-	160,416	682,424
47	Cathlab System	47,087,614	-	-	47,087,614	47,087,614	4,708,761	10%	4,708,761	-	9,417,523	37,670,091
48	Digital clabmeter	3,500	-	-	3,500	-	3,500	15%	-	-	3,500	-
49	Telephone set	1,958,482	-	-	1,958,482	258,740	1,817,064	15%	38,811	-	1,855,875	102,608
50	Telephone set: 2	-	18,550	-	18,550	18,550	-	15%	2,783	-	2,783	15,768
51	Building extension	75,782,716	-	-	75,782,716	75,782,716	68,701,512	10%	7,081,204	-	75,782,716	-
52	Fax machine	15,200	-	-	15,200	-	15,200	15%	-	-	15,200	-
53	Waterline and reservoir 1	1,050,058	-	-	1,050,058	-	1,050,058	15%	-	-	1,050,058	-
54	Waterline and reservoir 2	52,000	1,047,291	-	1,099,291	1,099,291	7,800	15%	164,894	-	172,694	926,597
55	Water Treatment Plant	1,058,064	200,000	-	1,258,064	1,258,064	158,710	15%	188,710	-	347,419	910,645
56	Gas line installation	156,739	-	-	156,739	-	156,739	15%	-	-	156,739	-
57	IPS	83,500	-	-	83,500	-	83,500	15%	-	-	83,500	-
58	O.T. table	3,928,735	5,030,000	-	8,958,735	8,958,735	2,710,037	10%	895,874	-	3,605,910	5,352,825
59	O.T. light set 1	2,424,600	-	-	2,424,600	-	2,424,600	10%	-	-	2,424,600	-
60	O.T. light set 2	342,550	2,450,000	-	2,792,550	2,792,550	34,255	10%	279,255	-	313,510	2,479,040
61	O.T. spot light	80,000	-	-	80,000	-	80,000	10%	-	-	80,000	-
	Balance carried forward	383,635,725	131,932,891	-	515,568,616	462,728,716	259,019,541		46,352,313	-	305,371,853	210,196,766

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## Property, plant and equipment (continued)

SL	Particulars	Cost					Depreciation				Written down value at 30 June 2024	
		Balance at 1 July 2023	Additions during the year	Disposal during the year	Balance at 30 June 2024	Depreciable value at 30 June 2024	Balance at 1 July 2023	Rate	Charged during the year	Disposal during the year		Balance at 30 June 2024
	Balance brought forward	383,635,725	131,932,891	-	515,568,616	462,728,716	259,019,541		46,352,313	-	305,371,853	210,196,766
60	Anaesthesia machine 1	709,875	-	-	709,875	-	709,875	15%	-	-	709,875	-
61	Anaesthesia machine 2	4,739,376	2,640,000	-	7,379,376	7,379,376	3,004,661	15%	1,106,906	-	4,111,568	3,267,808
62	ICU ventilator 1	41,279,896	-	-	41,279,896	-	41,279,896	15%	-	-	41,279,896	-
63	ICU ventilator 2	2,700,000	7,629,802	-	10,329,802	10,329,802	405,000	15%	1,549,470	-	1,954,470	8,375,332
64	Dialtherapy machine	4,988,787	600,000	-	5,588,787	5,588,787	2,620,582	10%	558,879	-	3,179,461	2,409,326
65	Laminate machine	20,390	-	-	20,390	12,500	14,139	10%	1,250	-	15,389	5,001
66	Laparoscope machine	5,941,050	-	-	5,941,050	-	5,941,050	10%	-	-	5,941,050	-
67	Land and properties	237,344	-	-	237,344	-	-	0%	-	-	-	237,344
68	Apnoea monitor	280,000	-	-	280,000	-	280,000	10%	-	-	280,000	-
69	Oxygen shed	40,096	-	-	40,096	-	40,096	10%	-	-	40,096	-
70	Colorimeter	51,000	-	-	51,000	-	51,000	20%	-	-	51,000	-
71	Projector	642,940	-	-	642,940	583,140	589,783	15%	53,157	-	642,940	-
72	Camera	95,400	-	-	95,400	-	95,400	15%	-	-	95,400	-
73	Camera	45,150	-	-	45,150	45,150	13,545	15%	6,773	-	20,318	24,833
74	Oxygen pipe line system	12,391,972	-	-	12,391,972	12,391,972	11,850,368	10%	541,604	-	12,391,972	-
	Oxygen pipe line system: 2	-	61,119,941	-	61,119,941	61,119,941	-	10%	6,111,994	-	6,111,994	55,007,947
75	Incubator 1	3,349,900	-	-	3,349,900	-	3,349,900	15%	-	-	3,349,900	-
76	Incubator 2	158,000	-	-	158,000	158,000	71,100	15%	23,700	-	94,800	63,200
77	Ophthalmoscope machine	806,410	-	-	806,410	806,410	784,140	10%	22,270	-	806,410	-
78	Blood gas analyser machine	2,545,042	-	-	2,545,042	-	2,545,042	15%	-	-	2,545,042	-
79	Blood gas analyser machine	1,500,000	-	-	1,500,000	1,500,000	562,500	15%	225,000	-	787,500	712,500
80	Sysmex Analyzer Machine	245,000	-	-	245,000	245,000	73,500	15%	36,750	-	110,250	134,750
81	Dental chair fittings 1	560,584	-	-	560,585	-	560,584	10%	-	-	560,585	-
82	Dental chair fittings 2	1,490,000	-	-	1,490,000	1,490,000	170,500	10%	149,000	-	319,500	1,170,500
83	Fire extinguisher	261,077	-	-	261,077	187,527	222,669	15%	28,129	-	250,798	10,279
84	Shed for kitchen	364,867	-	-	364,867	-	364,867	10%	-	-	364,867	-
85	Generator and canteen shed	1,823,504	-	-	1,823,504	-	1,823,504	10%	-	-	1,823,504	-
86	Pharmacy	118,881	-	-	118,881	-	118,881	10%	-	-	118,881	-
87	Car shed	66,854	-	-	66,854	-	66,854	10%	-	-	66,854	-
88	Software	890,450	-	-	890,450	890,450	675,930	10%	89,045	-	764,975	125,475
89	Electric sub-station-2	7,779,707	-	-	7,779,707	-	7,779,707	15%	-	-	7,779,707	-
90	Electric sub-station-3	120,000,000	-	-	120,000,000	120,000,000	18,000,000	15%	18,000,000	-	36,000,000	84,000,000
91	Machineries of physical medicine unit 1	133,000	-	-	133,000	-	133,000	10%	-	-	133,000	-
92	Machineries of physical medicine unit 2	16,000	-	-	16,000	16,000	1,600	10%	1,600	-	3,200	12,800



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	Balance carried forward	599,908,277	203,922,634	-	803,830,912	685,472,771	363,219,215	74,857,839	-	438,077,055	365,753,861
Property, plant and equipment (continued)											
SL	Particulars	Balance at 1 July 2023	Additions during the year	Disposal during the year	Balance at 30 June 2024	Depreciable value at 30 June 2024	Balance at 1 July 2023	Rate	Charged during the year	Disposal during the year	Written down value at 30 June 2024
	Balance brought forward	599,908,277	203,922,634	-	803,830,912	685,472,771	363,219,215	10%	74,857,839	-	365,753,861
93	Road	1,487,213	-	-	1,487,213	-	1,487,213	10%	-	-	1,487,213
94	Ventose machine	2,724,000	-	-	2,724,000	-	2,724,000	10%	-	-	2,724,000
95	Washing plant-2	848,951	-	-	848,951	848,951	509,370	10%	84,895	-	594,265
96	Universal syringe pump	9,633,453	2,373,576	-	12,007,029	12,007,029	5,075,048	10%	1,200,703	-	6,275,751
97	Infusion pump	1,600,188	503,188	-	2,103,376	2,103,376	622,914	10%	210,338	-	833,251
98	Nasal cap machine	275,000	-	-	275,000	-	275,000	10%	-	-	275,000
99	Oxygen High Flow Nasal	1,100,000	4,500,000	-	5,600,000	5,600,000	110,000	10%	560,000	-	670,000
100	Haemodialysis machine 1	7,837,657	-	-	7,837,657	7,837,657	7,837,657	10%	-	-	7,837,657
101	Haemodialysis machine 2	3,819,463	2,542,500	-	6,361,963	6,361,963	473,946	10%	636,196	-	1,110,143
102	Slit lamp appasamy	82,500	-	-	82,500	-	82,500	10%	-	-	82,500
103	Bi-cycle	6,395	-	-	6,395	-	6,395	20%	-	-	6,395
104	Obstetric delivery table	828,000	-	-	828,000	-	828,000	10%	-	-	828,000
105	Oxygen plant	1,187,899	-	-	1,187,899	-	1,187,899	10%	-	-	1,187,899
106	Medical Oxygen Generator System	11,900,000	-	-	11,900,000	11,900,000	2,380,000	10%	1,190,000	-	3,570,000
107	Scrub station	644,500	-	-	644,500	-	644,500	10%	-	-	644,500
108	Scrub station: 2	-	1,323,500	-	1,323,500	1,323,500	-	10%	132,350	-	1,191,150
109	Nico card analyser	90,000	-	-	90,000	-	90,000	10%	-	-	90,000
110	Patients monitor	20,767,934	8,308,520	-	29,076,454	29,076,454	11,147,610	10%	2,907,645	-	14,055,256
111	Cardio seep	1,600,000	-	-	1,600,000	-	1,600,000	10%	-	-	1,600,000
112	C Arm machine	11,371,433	-	-	11,371,433	11,371,433	10,580,718	10%	790,715	-	11,371,433
113	Bio card machine	200,000	-	-	200,000	-	200,000	10%	-	-	200,000
114	CC TV	1,793,578	-	-	1,793,578	-	1,793,578	15%	-	-	1,793,578
115	CC TV: 2	-	1,054,568	-	1,054,568	1,054,568	-	15%	158,185	-	896,383
116	Franking machine	145,000	-	-	145,000	-	145,000	15%	-	-	145,000
117	Iron remover plant	442,500	-	-	442,500	-	442,500	10%	-	-	442,500
118	Endoscope machine	4,967,146	-	-	4,967,146	-	4,967,146	20%	-	-	4,967,146
119	Immunoassay analyser	1,500,000	-	-	1,500,000	-	1,500,000	10%	-	-	1,500,000
120	Haematology analyser	900,000	-	-	900,000	-	900,000	10%	-	-	900,000
121	Note counting machine	358,860	-	-	358,860	358,860	237,394	10%	35,886	-	273,280
122	Traction machine	64,000	-	-	64,000	-	64,000	10%	-	-	64,000
123	Electric Medical care bed	7,607,769	12,399,619	-	20,007,388	20,007,388	3,897,158	10%	2,000,739	-	5,897,897
124	Echo colour doppler 1	6,305,700	-	-	6,305,700	-	6,305,700	15%	-	-	6,305,700
125	Echo colour doppler 2	8,968,976	-	-	8,968,976	8,968,976	1,345,346	15%	1,345,346	-	2,690,693
126	Bi-Pap machine	1,834,800	-	-	1,834,800	1,834,800	685,000	10%	183,480	-	868,480
	Balance carried forward	712,801,192	236,928,105	-	949,729,298	806,127,726	433,364,808		86,294,318	-	430,070,175

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SL	Particulars	Cost				Depreciation				Written down value at 30 June 2024
		Balance at 1 July 2023	Additions during the year	Disposal during the year	Balance at 30 June 2024	Depreciable value at 30 June 2024	Rate	Charged during the year	Disposal during the year	Balance at 30 June 2024
	Balance brought forward	712,801,192	236,928,105	-	949,729,298	806,127,726	433,364,808	86,294,318	-	519,659,127
125	Auto refractometer	546,500	-	-	546,500	546,500	356,100	10%	54,650	410,750
126	Bubble CPAP machine	3,947,180	1,890,000	-	5,837,180	5,837,180	1,849,431	10%	583,718	2,433,149
127	Humalyzer-3000	350,000	-	-	350,000	350,000	332,500	10%	17,500	350,000
128	Coagulation analyser	2,300,000	-	-	2,300,000	2,300,000	1,285,000	10%	230,000	1,515,000
129	Elisa system	965,000	-	-	965,000	965,000	743,500	10%	96,500	840,000
130	ECT machine	95,000	-	-	95,000	95,000	90,251	10%	4,749	95,000
131	Fax machine	11,500	-	-	11,500	11,500	10,925	10%	575	11,500
132	Cryon cautery machine	63,000	-	-	63,000	63,000	59,850	10%	3,150	63,000
133	CTG machine	709,000	-	-	709,000	709,000	526,500	10%	70,900	597,400
134	Drill bit machine	769,022	-	-	769,022	769,022	613,461	10%	76,902	690,363
135	ETT machine	1,723,175	-	-	1,723,175	1,723,175	1,424,517	10%	172,318	1,596,834
136	EEG machine	1,730,000	-	-	1,730,000	1,730,000	1,176,000	10%	173,000	1,349,000
137	Phototherapy machine 1	1,882,486	-	-	1,882,486	-	1,882,486	20%	-	1,882,486
138	Phototherapy machine 2	375,065	584,700	-	959,765	959,765	75,013	20%	191,953	266,966
139	Sub-station building	1,016,689	-	-	1,016,689	1,016,689	965,855	10%	50,834	1,016,689
140	C-R printer	600,000	-	-	600,000	-	600,000	15%	-	600,000
141	Defibrillator machine	2,358,000	1,800,000	-	4,158,000	4,158,000	1,293,300	10%	415,800	1,709,100
142	Cryo and woods light	250,000	-	-	250,000	250,000	212,500	10%	25,000	237,500
143	Fumigation machine	1,176,500	-	-	1,176,500	1,176,500	718,900	10%	117,650	836,550
144	CT scan machine	36,781,970	-	-	36,781,970	36,781,970	31,264,670	10%	3,678,197	34,942,867
145	Ultrasound therapy	242,575	-	-	242,575	242,575	196,031	10%	24,258	220,288
146	Rewinding machine	40,290	-	-	40,290	40,290	34,247	10%	4,029	38,276
147	Colposcope machine	1,431,531	-	-	1,431,531	-	1,431,531	15%	-	1,431,531
148	Bed Lift	6,477,807	10,834,045	-	17,311,852	17,311,852	1,128,342	10%	1,731,185	2,859,527
149	Colonoscopy machine	1,217,293	-	-	1,217,293	-	1,217,293	15%	-	1,217,293
150	Hearing scanning & system	850,000	-	-	850,000	-	850,000	15%	-	850,000
151	Haemoglobin electro pores	1,600,000	-	-	1,600,000	1,600,000	1,120,000	10%	160,000	1,280,000
152	Model of human	402,718	-	-	402,718	402,718	137,202	5%	20,136	157,338
153	Birnetallendanc system	149,000	-	-	149,000	149,000	104,300	10%	14,900	119,200
154	Cell separator Machine	2,300,000	-	-	2,300,000	2,300,000	1,610,000	10%	230,000	1,840,000
155	Turbidimetric analysed	145,000	-	-	145,000	145,000	101,500	10%	14,500	116,000
156	Colorimeter 1	10,000	-	-	10,000	-	10,000	20%	-	10,000
157	Colorimeter 2	14,162	-	-	14,162	14,162	5,665	20%	2,832	8,497
158	EMG machine	1,500,000	-	-	1,500,000	-	1,500,000	20%	-	1,500,000
159	Master plan	100,000	-	-	100,000	100,000	-	0%	-	100,000
	Balance carried forward	786,931,655	252,036,850	-	1,038,968,506	887,875,624	488,291,675	94,459,554	-	582,751,230
										456,217,277

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SL	Particulars	Cost				Depreciation				Written down value at 30 June 2024		
		Balance at 1 July 2023	Additions during the year	Disposal during the year	Balance at 30 June 2024	Depreciable value at 30 June 2024	Balance at 1 July 2023	Rate	Charged during the year		Disposal during the year	Balance at 30 June 2024
	Balance brought forward	786,931,655	252,036,850	-	1,038,968,506	887,875,624	488,291,675		94,459,554	-	582,751,230	456,217,277
160	ESR analyser machine	630,000	-	-	630,000	630,000	315,000	10%	63,000	-	378,000	252,000
161	High flow O2 device	30,160,000	-	-	30,160,000	30,160,000	18,752,000	20%	6,032,000	-	24,784,000	5,376,000
162	Oxygen concentrator machine	1,950,000	-	-	1,950,000	1,950,000	1,036,000	20%	390,000	-	1,426,000	524,000
	Oxygen concentrator machine:2	-	70,000	-	70,000	70,000	-	20%	14,000	-	14,000	56,000
163	Spirometer	395,000	-	-	395,000	395,000	113,000	10%	39,500	-	152,500	242,500
164	Plasma storage freezer	1,197,361	-	-	1,197,361	1,197,361	538,812	15%	179,604	-	718,417	478,943
165	PCR Machine	8,966,439	-	-	8,966,439	8,966,439	4,949,863	20%	1,793,288	-	6,743,151	2,223,287
166	Fire safety plan	440,550	-	-	440,550	-	66,083	15%	-	-	66,083	374,468
167	High flow heated respiratory	840,000	-	-	840,000	840,000	504,000	20%	168,000	-	672,000	168,000
168	High flow O2 therapy system	630,000	-	-	630,000	630,000	378,000	20%	126,000	-	504,000	126,000
169	High flow humidifier system	313,345	-	-	313,345	313,345	188,007	20%	62,669	-	250,676	62,668
170	Cervix Machine	660,000	-	-	660,000	660,000	264,000	20%	132,000	-	396,000	264,000
171	Leep Machine	280,000	-	-	280,000	280,000	112,000	20%	56,000	-	168,000	112,000
172	Blood bag tube sealer	330,000	-	-	330,000	330,000	132,000	20%	66,000	-	198,000	132,000
	Dental compressor, sensor and equipment	607,400	-	-	607,400	607,400	242,960	20%	121,480	-	364,440	242,960
173	Equipment	1,250,000	-	-	1,250,000	1,250,000	500,000	20%	250,000	-	750,000	500,000
174	Bronchoscope machine	750,000	-	-	750,000	750,000	300,000	20%	150,000	-	450,000	300,000
175	Microtome machine	255,000	-	-	255,000	255,000	102,000	20%	51,000	-	153,000	102,000
177	Reverse osmosis system	250,000	-	-	250,000	250,000	150,000	20%	50,000	-	200,000	50,000
178	ELTP Panel 01 & 02	4,750,000	-	-	4,750,000	4,750,000	712,500	15%	712,500	-	1,425,000	3,325,000
179	Solar Panel 6000WP	243,100	-	-	243,100	243,100	24,310	10%	24,310	-	48,620	194,480
180	ATS Panel 3200A	1,630,000	-	-	1,630,000	1,630,000	163,000	10%	163,000	-	326,000	1,304,000
181	Uroflowmetry machine	322,500	-	-	322,500	322,500	32,250	10%	32,250	-	64,500	258,000
182	Dehumidifier machine	35,000	-	-	35,000	35,000	3,500	10%	3,500	-	7,000	28,000
183	Linear Accelerator machine	-	266,239,426	-	266,239,426	266,239,426	-	10%	26,623,943	-	26,623,943	239,615,483
184	CT Simulator machine	-	17,450,687	-	17,450,687	17,450,687	-	10%	1,745,069	-	1,745,069	15,705,618
185	Immobilization machine	-	19,875,430	-	19,875,430	19,875,430	-	10%	1,987,543	-	1,987,543	17,887,887
186	Dosimetry machine	-	39,594,274	-	39,594,274	39,594,274	-	10%	3,959,427	-	3,959,427	35,634,847
187	Variable Refrigerant Flow Air Condition (VRF)	-	53,791,737	-	53,791,737	53,791,737	-	10%	5,379,174	-	5,379,174	48,412,563
188	Lead door	-	3,219,206	-	3,219,206	3,219,206	-	10%	321,921	-	321,921	2,897,285
189	IT Equipment	-	5,728,650	-	5,728,650	5,728,650	-	15%	859,298	-	859,298	4,869,353
190	Server	-	900,000	-	900,000	900,000	-	15%	135,000	-	135,000	765,000
191	Fire fighting	-	25,510,675	-	25,510,675	25,510,675	-	10%	2,551,068	-	2,551,068	22,959,608
192	Central air condition	-	145,604,583	-	145,604,583	145,604,583	-	10%	14,560,458	-	14,560,458	131,044,125
193	Hospital building	-	1,298,460,882	-	1,298,460,882	1,298,460,882	-	2.5%	32,461,522	-	32,461,522	1,265,999,360
194	Cancer hospital building	-	216,711,512	-	216,711,512	216,711,512	-	2.5%	5,417,788	-	5,417,788	211,293,724
195	Service building	-	26,980,595	-	26,980,595	26,980,595	-	2.5%	674,515	-	674,515	26,306,080
	At 30 June 2024	843,817,350	2,372,174,507	-	3,215,991,858	3,064,458,426	517,870,961	-	201,816,379	-	719,687,340	2,496,304,516

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## Notes to the financial statements (continued)

### 13 Capital work-in-progress

<i>In taka</i>		2024	2023
CMOSH Autism Center	13(A)	4,323,660	2,085,000
Cancer hospital		-	149,116,399
New hospital building		-	1,508,828,207
Service building		-	26,650,908
<b>Total</b>		<b>4,323,660</b>	<b>1,686,680,514</b>

The constructions of the cancer hospital, new hospital building and service building have been finally completed during the year. Based on the completion certificate issued by the Chief Engineer, all these buildings have been transferred to property, plant and equipment at their respective costs.

### A CMOSH Autism Center

<i>In taka</i>		2024	2023
Boundary wall		4,068,160	2,020,000
Miscellaneous		255,500	65,000
<b>Closing balance</b>		<b>4,323,660</b>	<b>2,085,000</b>

### 14 Stock and stores

See accounting policy in Note 31 (E).

<i>In taka</i>	Note	2024	2023
Medicine (general fund)		27,964,543	31,179,320
Medicine (zakat fund)	Schedule-A	1,988,251	1,127,557
Linen and utensils		707,461	258,342
O. T. consumables		3,436,413	3,363,116
Printing and stationery		584,407	701,490
		<b>34,681,075</b>	<b>36,629,825</b>

### 15 Advances and deposits

See accounting policy in Note 31 (K).

<i>In taka</i>	Note	2024	2023
Advances	15(A)	7,834,620	77,309,238
Deposits	15(B)	890,695	890,695
		<b>8,725,315</b>	<b>78,199,933</b>

### A Advances

<i>In taka</i>	Note	2024	2023
Staffs (for purchases)	Schedule - E	4,834,620	1,899,710
Advance (Tradevision Ltd.)		2,500,000	2,500,000
Advance to Kamrul Ahsan Khan (MBBS student)		500,000	-
CIVCO Medtec. LLC (Immobilization machine)		-	8,339,550
IBA Dosimetry GMBH (Dosimetry machine)		-	16,774,488
Medi Graphic Trading Ltd. (X-ray machine)		-	2,150,000
Siemens Healthineers & Varian (Linear accelerator machine)		-	29,089,217
Walton Hi-Tech Industries PLC (Bed lift)		-	1,800,000
Siemens Healthcare GMBH (CT Simulator machine)		-	14,756,273
		<b>7,834,620</b>	<b>77,309,238</b>

### B Deposits

<i>In taka</i>	2024	2023
Bangladesh Telecommunications Company Limited	50,300	50,300
Linde Bangladesh Ltd. (formerly BOC)	404,000	404,000
ANSAR and BDP, C.M.P zone as security money	318,384	318,384
Absar and Elias Enterprise Ltd. against CNG	50,000	50,000
M/S Selim and Sons against CNG	50,000	50,000
Bakhrabad Gas Systems Ltd.	18,011	18,011
	<b>890,695</b>	<b>890,695</b>

Advances and deposits are considered good and realisable or adjustable at this stage.



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## Notes to the financial statements (continued)

### 16 Accounts receivables

See accounting policy in Note 31 (M).

<i>In taka</i>	2024	2023
Telephone booth (rent, electricity and surcharge)	3,860	3,860
Fruit shop-Ma Store (rent and electricity)	8,283	8,283
Robi Axiata Ltd.	39,458	29,250
DBBL and Brac ATM booth (rent and electricity)	147,471	423,771
Bill receivable (pharmacy)	6,526,400	4,199,744
Medical college (electricity and water)	374,052	222,300
Institute of Child Health	258,000	223,500
Nursing Institute	67,900	9,600
Shamsun Nahar Nursing College	46,800	55,200
AI Eqwan Enterprise (canteen)	2,085,733	1,920,623
Receivable from CPF against forfeiture	68,609	20,408
Symantec	117,807	96,214
Telephone and internet	2,000	1,000
	9,746,373	7,213,753
Intra-unit elimination	(1,787,163)	(1,045,524)
	7,959,210	6,168,229

### 17 Investments in fixed deposit receipts at face value

See accounting policy in Note 31 (M).

<i>In taka</i>	Note	2024	2023
Long-term deposits	17(A)	5,000,000	7,500,000
Short-term deposits	17(B)	9,158,614	22,014,461
		14,158,614	29,514,461

#### A Long-term deposits

<i>In taka</i>	Date of maturity	2024	2023
NRB Commercial Bank Ltd., O. R. Nizam road branch, Chattogram			
- 295 (78 months)	03.01.25	1,500,000	1,500,000
- 296 (78 months)	03.01.25	1,000,000	1,000,000
- 294 (78 months)	13.01.25	2,500,000	2,500,000
- 180 (DBS 7 years)	14.01.24	-	2,500,000
		5,000,000	7,500,000

#### B Short-term deposits

<i>In taka</i>	Principal amount	2024	2023
Jamuna Bank Ltd., Anderkill branch Ctg. (1 Year) (477)	1,900,000	4,571,244	4,423,824
NRB Commercial Bank Ltd., O.R. Nizam Road branch, Ctg. (1-year) (034)	500,000	897,890	841,615
One Bank Limited., Jubilee Road branch, Ctg. (1 year) (9003)	150,000	459,659	432,416
Social Islami Bank Ltd., Agrabad branch Ctg. (1 year) (122)	200,000	252,276	239,807
Southeast Bank Ltd., Haliashahar branch (9524)	2,000,000	225,340	124,990
Jamuna Bank Ltd., Agrabad branch (877)	376,000	35,427	12,002
Trust Bank Ltd., Dewan Bazar branch (917)	1,000,000	78,192	22,500
Bangladesh Commerce Bank Ltd., Agrabad branch (400)	4,180,000	351,669	65,835
Bangladesh Commerce Bank Ltd., Agrabad branch (401)	390,000	32,943	6,142
Jamuna Bank Ltd., Agrabad branch (833)	480,000	44,953	15,365
Trust Bank Ltd., Dewan Bazar branch (926)	1,000,000	78,192	22,500
Bangladesh Commerce Bank Ltd., Agrabad branch (402)	490,000	41,073	7,417
One Bank Ltd., Agrabad branch (126)	5,000,000	400	400
Jamuna Bank Ltd., Agrabad branch (391)	10,000,000	428,989	-
Jamuna Bank Ltd., Agrabad branch (277)	10,000,000	428,989	-
Jamuna Bank Ltd., Agrabad branch (299)	10,000,000	428,989	-
Jamuna Bank Ltd., Agrabad branch (335)	10,000,000	428,989	-
Eastern Bank Ltd., Agrabad branch (017)	10,000,000	373,400	-
AB Bank Ltd., Agrabad branch (1-year) (206)	2,500,000	-	2,500,000
BRAC Bank Ltd., Kadamtali branch Ctg. (6 months) (9002)	3,000,000	-	3,000,000
NRB Commercial Bank Ltd., O.R. Nizam Road branch, Ctg. (6 months) (121)	404,084	-	638,703
AB Bank Ltd., Agrabad branch (1-year) (206)	2,500,000	-	6,948,867
Brac Bank Ltd., Kadamtali branch Ctg. (6 months) (9002)	3,000,000	-	815,250
Bangladesh Commerce Bank Ltd. Dewan Hat branch., Ctg (228132/2655)	3,000,000	-	212,116
Eastern Bank Ltd., Agrabad branch (804)	5,000,000	-	238,634
Mercantile Bank Ltd., Sadarghat branch (565)	5,000,000	-	394,900
Premier Bank Ltd., Kadamtali branch (002)	2,500,000	-	183,672
Premier Bank Ltd., EPZ branch (478)	2,500,000	-	227,264
Social Islam Bank Ltd., Haliashahar branch (Agent banking) (17954)	2,500,000	-	147,602
Standard Bank Ltd., Agrabad branch Ctg. (631)	2,500,000	-	188,117
NRB Commercial Bank Ltd., Borodighir Par branch (821)	5,449,514	-	83,956
Agrani Bank Ltd., Chaktai branch (148/567)	3,000,000	-	149,130
Eastern Bank Ltd., Agrabad, branch (025)	5,000,000	-	71,437
		9,158,614	22,014,461

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# বার্ষিক প্রতিবেদন ২০২৪

## Notes to the financial statements (continued)

### 18 Accrued interest on investments in fixed deposit receipts

*In taka*

Name of banks	Principal amount	2024	2023
NRB Commercial Bank Ltd., O. R. Nizam road branch (78 months) (294)	2,500,000	2,028,876	1,601,871
NRB Commercial Bank Ltd., O. R. Nizam road branch (78 months) (295)	1,500,000	1,157,142	964,285
NRB Commercial Bank Ltd., O. R. Nizam road branch (78 months) (296)	1,000,000	771,426	642,855
NRB Commercial Bank Ltd., O. R. Nizam road branch (7 years) (180)	2,500,000	-	2,484,833
		3,957,444	5,693,844

### 19 Due from CMOSH Medical College

See accounting policy in Note 31 (M).

*In taka*

	2024	2023
Working capital loans	25,404,056	37,404,056
Construction of hostel building	380,926	380,926
Soil testing fee for new hospital building	95,060	95,060
Government fee to CDA	12,045	12,045
Paid against other liabilities of Medical College (Build Asia)	1,277,146	1,277,146
	27,169,233	39,169,233

### 20 Cash and cash equivalents

See accounting policy in Note 31 (M).

*In taka*

	Note	2024	2023
Cash in hand	20(A)	4,658,746	10,348,796
Cash at bank	20(B)	77,605,326	16,663,751
Short term deposit	20(C)	82,599,149	73,633,293
		164,863,221	100,645,840

#### A Cash in hand

*In taka*

	Note	2024	2023
General fund - hospital		4,560,063	9,767,677
ELKSMB fund	Schedule-A	98,073	85,329
Zakat fund	Schedule-A	610	495,790
		4,658,746	10,348,796



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## Notes to the financial statements (continued)

### B Cash at bank

In taka

	2024	2023
<b>AB Bank Ltd., Agrabad Branch, Chattogram</b>		
- S/B A/C # 4101-759838-300 (development fund)	3,187	82,558
- STD A/C # 4101-785768-430 (general fund)	53,146	1,626,121
<b>Agrani Bank Ltd., Corporate Branch</b>		
- S/B A/C # 34028847/020000189016 (ELKSMB fund) (sch-A)	540,797	530,702
<b>Prime Bank Ltd., Agrabad Branch</b>		
- STD A/C # 12031030002319 (trust fund)	495,985	607,201
<b>Islami Bank Bangladesh Ltd., Agrabad Branch</b>		
- S/B A/C # 20501030200052605 (Zakat fund) (sch-A)	4,679,191	1,703,934
- MSA A/C-20504060200094112 (Ctg. Masjid)	1,432,077	1,274,016
<b>Dutch Bangla Bank Ltd. Haliashahar Branch</b>		
- STD A/C # 165-120-1054 (salary fund)	26,595,744	63,338
<b>IFIC Bank Ltd., Agrabad Branch</b>		
- STD A/C # 2030-764588-041 (pharmacy)	1,219,979	1,117,017
- STD A/C# 2030-735555-041 (general fund)	429,266	1,327,873
- STD A/C# 2030-030574-041 (Nursing Institute)	9,141,025	1,246,287
- STD A/C# 2030-735555-042 (recurring fund))	987,588	554,721
- STD A/C# 201701306710411 (cancer fund))	826,156	1,004,926
- STD A/C# 2030-782089-041 (ELKSMB fund)-schedule-A	403,027	221,921
- STD A/C# 0170-282850-041 (recurring fund)-B.Sc.	5,902,950	254,406
- STD A/C# 0170-282852-041 (Nursing Institute)	8,291	7,134
<b>NRB Commercial Bank Ltd., O.R Nizam Road Branch</b>		
- STD A/C#011836000000062 (development fund)	32,952	34,102
- STD A/c# 0118333000000220 (general fund)	24,235	25,424
<b>Standard Bank Ltd., Agrabad Branch, Chattogram</b>		
- STD A/C # 502130000003 (Zakat fund)-sch-A	87,111	1,093,165
<b>Al-Arafah Islami Bank Ltd., Agrabad Branch, Chattogram</b>		
- STD A/C # 0051220001697 (canteen account)	8,211	9,295
<b>Islami Bank Bangladesh Ltd., O. R Nizam Road Branch</b>		
- STD A/C # 20503040200974804 (Obs and Gy)	376,678	94,769
<b>Social Islami Bank Ltd., Agrabad Branch, Chattogram</b>		
- STD A/C # 0041340097044 (nursing w. fund)	233,222	197,454
<b>Dhaka Bank Ltd., CDA Avenue Branch</b>		
- STD A/C #0201500002068 (GOB Grant)	106,051	203,149
- STD A/C #0201500002048 (Cancer)	59,484	32,936
- STD A/C #0201500002070 (Cardiology)	-	3,393
- STD A/C #0201500002365	1,521	-
<b>Brac Bank Ltd., Kazir Dewri Branch</b>		
- STD A/C #1107104831146001 (POS card)	608,484	90,206
- STD A/C #1048311460002	1,653,665	703,819
<b>United Commercial Bank Ltd., Ctg. Medical College Branch</b>		
- STD A/C #1422301000000650 (Cancer)	-	4,428
- STD A/C #1422301000000658 (Cancer)	7,310,373	965,866
<b>United Commercial Bank Ltd., Jubilee Road Branch</b>		
- STD A/C #231301000000104	1,809,364	994,333
- STD A/C #0231301000000148 (Zakat Fund)	7,199,835	-
- STD A/C #0231301000000137	810,655	4,428
- STD A/C #0231301000000170	1,103,420	-
<b>Jamuna Bank Ltd., Agrabad Branch</b>		
- STD A/C-00050320002729 (Cancer)	509,704	2,911
- STD A/C #00050320002729 (Cancer) (ELKSMB fund)	48,452	11,445
- STD A/C #1001001570452	1,271	-
<b>Eastern Bank Ltd., Agrabad Branch</b>		
- STD A/C #0011351207392 (Cardiology)	217,832	232,060
- STD A/C #0011350000093	2,163,265	-
<b>One Bank Ltd., Agrabad Branch</b>		
- STD A/C #1071490000218 (Dr. Saida Karim M. B. Fund)	504,105	315,884
<b>Shahjalal Islami Bank Ltd., Agrabad Branch</b>		
- STD A/C #3001-11100014356)	-	-
<b>Al-Arafah Islami Bank Ltd., Khulshi Branch</b>		
(A/C -2091220000096)	4,198	8,205
<b>Bengal Commercial Bank Ltd., Agrabad Branch</b>		
- STD A/C #9002311000010	12,829	14,324
	<b>77,605,326</b>	<b>16,663,751</b>

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## Notes to the financial statements (continued)

### C Fixed deposit receipts

<i>In taka</i>	Date of maturity	Tenure	2024	2023
Social Islami Bank Ltd., Agrabad Branch (321)	23.07.24	3 months	600,000	600,000
Southeast Bank Ltd., Agrabad Branch (952)	19.11.24	3 months	376,000	376,000
Southeast Bank Ltd., Agrabad Branch (953)	19.11.24	3 months	470,000	470,000
United Commercial Bank Ltd., Chowk Bazar Branch (221)	28.12.24	3 months	2,500,000	2,500,000
Southeast Bank Ltd., Halishahar Branch (524)	29.12.24	3 months	2,000,000	2,000,000
Jamuna Bank Ltd., Agrabad Branch (877)	11.09.24	3 months	376,000	376,000
Jamuna Bank Ltd., Agrabad Branch (833)	11.09.24	3 months	480,000	480,000
Trust Bank Ltd., Dewan Bazar Branch (917)	27.08.24	3 months	1,000,000	1,000,000
Trust Bank Ltd., Dewan Bazar Branch (926)	27.08.24	3 months	1,000,000	1,000,000
Bangladesh Commerce Bank Ltd., Agrabad Branch (400)	16.07.24	3 months	4,180,000	4,180,000
Bangladesh Commerce Bank Ltd., Agrabad Branch (401)	16.07.24	3 months	390,000	390,000
Bangladesh Commerce Bank Ltd., Agrabad Branch (402)	27.08.24	3 months	490,000	490,000
Jamuna Bank Ltd., Agrabad Branch (467/076) (ELKSMB fund)	22.07.24	3 months	800,000	800,000
Islami Bank Bangladesh Ltd., O.R Nizam Road Branch (308)	26.07.24	1 month	1,000,000	1,000,000
Islami Bank Bangladesh Ltd., O.R Nizam Road Branch (904)	24.07.24	1 month	600,000	600,000
Islami Bank Bangladesh Ltd., O.R Nizam Road Branch (213)	30.07.24	1 month	48,203	254,309
Islami Bank Bangladesh Ltd., O.R Nizam Road Branch (9904)	30.07.24	1 month	310,221	247,404
Southeast Bank Ltd., Agrabad Branch (6953)	30.09.24	3 months	98,421	66,840
Southeast Bank Ltd., Agrabad Branch (952)	30.09.24	3 months	75,059	51,124
United Commercial Bank Ltd., Chowk Bazar Branch., Ctg. (221)	30.09.24	3 months	805,245	719,887
Eastern Bank Ltd., Agrabad Branch Ctg (893)	13.09.24	3 months	5,000,000	-
Eastern Bank Ltd., Agrabad Branch Ctg (895)	13.09.24	3 months	5,000,000	-
One Bank Ltd., Agrabad Branch (126)	23.07.24	3 months	5,000,000	-
Jamuna Bank Ltd., Agrabad Branch (391)	18.09.24	3 months	10,000,000	-
Jamuna Bank Ltd., Agrabad Branch (277)	18.09.24	3 months	10,000,000	-
Jamuna Bank Ltd., Agrabad Branch (299)	18.09.24	3 months	10,000,000	-
Jamuna Bank Ltd., Agrabad Branch (335)	18.09.24	3 months	10,000,000	-
Eastern Bank Ltd., Agrabad Branch Ctg (017)	20.09.24	3 months	10,000,000	-
AB Bank Ltd., Khulshi Branch (167)	30.06.23	3 months	-	184,316
Eastern Bank Ltd., Khulshi Branch (204)	30.06.23	3 months	-	543,717
Southeast Bank Ltd., Agrabad Branch (6962)	30.06.23	3 months	-	727,091
Southeast Bank Ltd., Agrabad Branch (6963)	30.06.23	3 months	-	727,091
AB Bank Ltd., Khulshi Branch (167)	20.09.22	3 months	-	400,000
Mercantile Bank Ltd., Sadarghat Branch (565)	17.09.22	3 months	-	5,000,000
Southeast Bank Ltd., Agrabad Branch (962)	27.08.22	3 months	-	5,000,000
Southeast Bank Ltd., Agrabad Branch (963)	27.08.22	3 months	-	5,000,000
Standard Bank Ltd., Agrabad, Branch Ctg. (631)	21.09.22	3 months	-	2,500,000
Agrani Bank Ltd., Chaktai Branch (148/567)	06.07.22	3 months	-	3,000,000
Eastern Bank Ltd., Agrabad Branch (815/804)	12.09.22	3 months	-	5,000,000
Premier Bank Ltd., EPZ Branch (019/478)	06.09.22	3 months	-	2,500,000
Premier Bank Ltd., Kadamtali Branch (261/002)	07.09.22	3 months	-	2,500,000
Social Islami Bank Ltd., Halishahar Branch (Agent banking) (7954)	24.07.22	3 months	-	2,500,000
One Bank Ltd., Agrabad Branch (126/585)	23.09.21	1 month	-	5,000,000
NRB Commercial Bank Ltd., Borodighir Par Branch (978)	30.06.23	3 months	-	5,449,514
Eastern Bank Ltd., Khulshi Branch, Ctg. (204)	20.07.22	3 months	-	2,000,000
Eastern Bank Ltd., Agrabad Branch Ctg. (025)	25.04.23	3 months	-	5,000,000
Bangladesh Commerce Bank Ltd., Dewan Hat Branch (132/2655)	13.08.22	3 months	-	3,000,000
			<b>82,599,149</b>	<b>73,633,293</b>



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# বার্ষিক প্রতিবেদন ২০২৪

## Notes to the financial statements (continued)

### 21 Capital fund

See accounting policy in Note 31 (G).

<i>In taka</i>	Life membership subscription	Donation in cash (schedule-B)	Government grant	Donation in kind (schedule-D)	Development fund	Total
Balance at 1 July 2022	58,807,980	46,153,937	1,000,000	279,004,548	577,728,000	962,694,465
Received	6,550,000	3,780,850	-	65,061,648	101,746,000	177,138,498
Refunded	-	-	-	-	-	-
Balance at 30 June 2023	65,357,980	49,934,787	1,000,000	344,066,196	679,474,000	1,139,832,963
Balance at 1 July 2023	65,357,980	49,934,787	1,000,000	344,066,196	679,474,000	1,139,832,963
Received	15,100,000	6,923,688	-	47,867,148	113,726,500	183,617,336
Refunded	-	-	-	-	-	-
Balance at 30 June 2024	80,457,980	56,858,475	1,000,000	391,933,344	793,200,500	1,323,450,299

### 22 General fund

See accounting policy in Note 31 (H).

<i>In taka</i>	2024	2023
Opening balance	439,085,809	490,333,906
Loss for the period	(47,051,961)	(51,248,097)
Balance at 30 June	392,033,848	439,085,809

### 23 Loans and borrowings

See accounting policy in Note 31 (M).

#### A. Current and non-current classification of loans and borrowings

<i>In taka</i>	Note	2024	2023
Non-current liability	23(B),(D)(i)	682,580,423	526,554,257
Current liability	23(C),(D)(ii)	114,913,671	39,008,334
		797,494,094	565,562,591

#### B. Due to CMOSH Medical College

<i>In taka</i>	2024	2023
Working capital loan	4,000,000	4,000,000
Loan for construction of new hospital building	520,830,620	518,985,926
Loan for construction of service building	3,568,331	3,568,331
	528,398,951	526,554,257

This relates to funds availed from Chattagram Maa-O-Shishu Hospital Medical College. These loans are non-interest bearing and have no fixed repayment schedule. Since there is no plan to pay-off any portion within a year, the loan has been classified as a non-current liability.

#### C. Loan received from Contributory Provident Fund

<i>In taka</i>	2024	2023
Loan received from Contributory Provident Fund	83,858,669	39,008,334
	83,858,669	39,008,334

This amount relates to working capital loans obtained from the Hospital's Contributory Provided Fund. Tenure for the loan is six months and interest @ 9% per annum is repayable.

#### D Term Loan

##### i. Non-current liability

<i>In taka</i>	2024	2023
5 years term loan from United Commercial Bank Ltd.	154,181,472	-
	154,181,472	-

##### ii. Current liability

<i>In taka</i>	2024	2023
Interest	2,136,170	-
Principal	28,918,832	-
	31,055,002	-

#### Terms of loan

A corporate term loan facility was availed following a mutual agreement between the Hospital and the United Commercial Bank Limited with effect from March 2024.

**Total loan facilities:** Tk. 19 crore.

#### Interest rate:

Interest rate is 9.00% per annum calculated on monthly basis and variable depending on the situation of money market.

#### Repayments:

This term loan is repayable in 60 monthly instalments starting from April 2024.

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## Notes to the financial statements (continued)

### 24 Account and other payables

See accounting policy in Note 31 (M).

<i>In taka</i>	<i>Note</i>	<b>2024</b>	<b>2023</b>
Account payables	24(A)	203,347,408	133,505,106
Security deposits	24(B)	29,616,573	25,172,214
Other liabilities	24(C)	1,887,926	1,654,360
		<b>234,851,907</b>	<b>160,331,680</b>

### A Account payables

<i>In taka</i>	<b>2024</b>	<b>2023</b>
Salary and allowances	41,788,947	7,936,506
Electricity	6,009,143	4,650,135
Water	473,959	439,205
Gas	125,386	93,854
Audit fee including VAT	556,000	141,500
Surgeons' fee and assistants' fee	932,564	890,883
Anaesthesia fee	653,612	694,237
Linde Bangladesh Ltd. (oxygen)	8,478,031	3,767,664
Consultant fee	6,578,691	6,601,985
Printing	2,142,865	964,420
Therapist expenses	450,000	375,000
Histo pathology unit expenses	33,508	228,130
Bio-chemistry unit expenses	13,193,626	6,878,170
Microbiology unit expenses	3,646,814	3,813,897
Clinical pathology unit expenses	8,878,045	7,641,869
Echo unit expenses	194,371	827,446
Gastroenterology unit expenses	365,636	511,700
Oncology unit expenses	2,446,640	142,158
Oil and lubricants for motors cars	669,688	677,129
Oil and lubricants for generator	675,647	566,800
Overtime	2,905,976	854,666
Dialysis unit expenses	3,589,307	2,284,747
Bulb and other replacement	1,263,241	851,095
Cleaning and washing	2,356,586	2,414,509
E-vision software	40,250	40,250
Furniture and fixtures	1,999,830	971,997
E-mail, dish and internet bills	30,000	35,501
O. T. consumables	9,589,893	7,825,369
Linen and utensils	1,353,463	926,097
Obs. Department expenses	2,372,693	567,156
Pharmacy	5,657,735	10,275,610
Repair and upkeep	5,277,077	865,963
CT scan unit expenses	571,250	219,600
Computer accessories	4,296,605	2,328,140
Sunny Trading Agency Pvt. Ltd. (laparoscopic machine)	359,660	359,660
Payable to the Daily Azadi, Purbakone and dream media (advertisement)	1,433,630	637,813
Haematology department expenses	132,025	300,547
Employer's contribution Provident Fund	792,446	172,737
X-Ray unit expenses	4,218,600	3,107,026
Blood transfusion	1,285,544	818,605
PCR Lab expenses	3,045,250	2,515,000
Dental unit expenses	99,813	72,025
Syringe pump	1,786,626	336,900
ECG expense	453,801	639,432
Ansar bill	295,662	282,600
AGM and other celebration	327,263	200,941
EPI unit expenses	591,157	392,891
<b>Balance carried forward</b>	<b>154,418,556</b>	<b>88,139,565</b>

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### Notes to the financial statements (continued)

<i>In taka</i>	2024	2023
<b>Balance brought forward</b>	<b>154,418,556</b>	<b>88,139,565</b>
ETT unit expenses	13,352	37,436
Child Development Centre	93,258	630,714
Stationery	840,025	1,008,459
RT PCR machine	215,000	215,000
Entertainment	324,401	563,928
Lecturer fee	73,500	63,400
Patients monitor	850,000	855,000
Diathermy machine	200,000	657,800
Pulse Oximeter	1,092,000	301,000
Medicine	1,313,153	965,083
Eye Department expenses	15,895	9,055
Paediatric ICU unit expenses	5,143,155	1,869,457
Neonatal unit expenses	4,388,644	1,327,956
Adult ICU unit expenses	1,262,995	581,421
Physical Medicine unit expenses	107,500	59,190
Cathlab unit expenses	6,256,190	6,609,203
Electric Medical Care Bed	629,000	537,500
High Flow Nasal Cannula	2,625,000	500,000
Defibrillator machine	1,800,000	498,000
Bed Lift	1,000,000	4,200,000
X-Ray machine	6,150,000	7,710,000
Electric Sub-Station	3,983,061	10,386,503
Warmer machine	162,500	1,218,750
ETT machine	250,000	250,000
Fooding	176,210	197,135
Bubble CPAP machine	1,150,000	-
EEG unit expenses	29,160	-
ENT Department expenses	181,707	-
Infusion pump	503,188	-
Anaesthesia machine	1,340,000	-
O.T Table	2,870,000	-
O.T Light	1,050,000	-
Scrub Station	700,000	-
Server	100,000	-
Ultrasonography machine	400,000	-
CMOSH Cancer unit expenses	3,194,921	-
EMR & AMU unit expenses	232,200	-
Ultrasonography unit	-	115,550
Computer	-	426,190
Telephone	-	101,334
EMG machine	-	3,520
ICU Ventilator machine	-	163,286
VAT	-	3,027,256
Sucker machine	-	45,924
ECG machine	-	356,375
Money counting machine	-	29,500
Photocopy machine	-	75,140
ATS panel	-	815,000
	<b>205,134,571</b>	<b>134,550,630</b>
Intra-unit elimination	<b>(1,787,163)</b>	<b>(1,045,524)</b>
	<b>203,347,408</b>	<b>133,505,106</b>



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## Notes to the financial statements (continued)

### B Security deposits

<i>In taka</i>	2024	2023
Md. Abu Musa (telephone booth)	500,000	500,000
Shahidul Alam (fruit shop)	200,000	200,000
Cash assistant and rent collector (cash security)	130,000	130,000
Md. Saleh Jahangir (against medical wastage sales)	5,000	5,000
Usha Computer	23,658	23,658
Senior staff nurse of CMOSH	320,000	270,000
Al Eqwan Enterprise (canteen)	3,000,000	3,000,000
Security deposit from various companies	25,437,915	20,827,447
GH Printers	-	216,109
	29,616,573	25,172,214

### C Other liabilities

<i>In taka</i>	2024	2023
Advance received from B.Sc. Nursing College	15,000	219,500
Received against hospital masjid complex	1,266,996	1,107,682
Advance received from Institute of Child health	186,000	112,000
Advance rent received from Robi Axiata Ltd.	71,184	73,108
Advance rent received from Banglalink	25,530	48,070
Donation received against Tuition Fee (B.Sc.)	102,000	-
Donation received for Hafez Kamrul Islam Shahin	221,216	-
Advance received from nursing institute	-	94,000
	1,887,926	1,654,360

### 25. Deferred tax liabilities

See accounting policy in Note 31 (L).

<i>In taka</i>	2024	2023
Balance at 1 July	-	-
Deferred tax recognised in profit or loss	1,088,297	-
Deferred tax recognised in other components of equity	-	-
<b>Balance at 30 June</b>	<b>1,088,297</b>	<b>-</b>

### A. Movement of deferred tax balances

<i>In taka</i>	Net balance at 1 July	Recognised in profit or loss	Recognised in OCI	Deferred tax assets	Deferred tax liabilities	Net balance at 30 June
<b>At 30 June 2024</b>						
Accrued interest on investment in fixed deposit	-	1,088,297	-	-	1,088,297	1,088,297
	-	1,088,297	-	-	1,088,297	1,088,297

### B. Reconciliation of deferred tax liabilities (assets)

<i>In taka</i>	Note	Rate applied	Carrying amount	Tax base	Taxable (Deductible) temporary difference	Deferred tax liability (asset)
<b>At 30 June 2024</b>						
Accrued interest on investment in fixed deposit	18	27.50%	3,957,444	-	3,957,444	1,088,297
<b>Deferred tax liabilities</b>						<b>1,088,297</b>





Notes to the financial statements (continued)

26 Financial instruments- Fair value and risk management

A. Accounting classifications and fair values

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

In taka	Carrying amount							Total
	Note	Fair value - hedging instruments	Mandatorily at FVTPL- Others	Financial assets at amortised cost	FVOCI-debt instruments	equity instrument	Other financial liabilities	
<b>30 June 2024</b>								
<b>Financial assets not measured at fair value</b>								
Advances and deposits	15	-	-	890,695	-	-	-	890,695
Accounts receivables	16	-	-	7,959,210	-	-	-	7,959,210
Investments in fixed deposit at face value	17	-	-	14,158,614	-	-	-	14,158,614
Due from related parties	19	-	-	27,169,233	-	-	-	27,169,233
Cash and cash equivalents	20	-	-	164,863,221	-	-	-	164,863,221
		-	-	215,040,973	-	-	-	215,040,973
<b>Financial liabilities not measured at fair value</b>								
Loans and borrowings	23	-	-	-	-	-	797,494,094	797,494,094
Account and other payables	24	-	-	-	-	-	234,851,907	234,851,907
		-	-	-	-	-	1,032,346,001	1,032,346,001
<b>30 June 2023</b>								
<b>Financial assets not measured at fair value</b>								
Advances and deposits	15	-	-	890,695	-	-	-	890,695
Accounts receivables	16	-	-	6,168,229	-	-	-	6,168,229
Investments in fixed deposit at face value	17	-	-	29,514,461	-	-	-	29,514,461
Due from related parties	19	-	-	39,169,233	-	-	-	39,169,233
Cash and cash equivalents	20	-	-	100,645,840	-	-	-	100,645,840
		-	-	176,388,458	-	-	-	176,388,458
<b>Financial liabilities not measured at fair value</b>								
Loans and borrowings	23	-	-	-	-	-	565,562,591	565,562,591
Account and other payables	24	-	-	-	-	-	160,331,680	160,331,680
		-	-	-	-	-	725,894,271	725,894,271

Notes to the financial statements (continued)

**B. Financial risk management**

IFRS 7 *Financial Instruments: Disclosures* requires disclosure of information relating to both recognised and unrecognised financial instruments, their significance and performance, accounting policies, terms and conditions, net fair values and risk information - the Hospital's policies for controlling risks and exposures.

The Hospital's management has overall responsibility for the establishment and oversight of the Hospital's risk management framework. The Hospital's management policies are established to identify and analyse the risks faced by the Hospital to set appropriate risk limits and controls and to monitor risks and adherence to limit. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the Hospital's activities. The Hospital has exposure to the following risks from its use of financial instruments:

- ☑ Credit risk
- ☑ Liquidity risk
- ☑ Market risk

**i. Credit risk**

Credit risk is the risk of a financial loss to the Hospital if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Hospital's loans and receivables and balances with banks.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

**Exposure to credit risk**

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

<i>In taka</i>	<i>Note</i>	<b>2024</b>	<b>2023</b>
Deposits	15(B)	890,695	890,695
Accounts receivables	16	7,959,210	6,168,229
Investments in fixed deposit receipts at face value	17	14,158,614	29,514,461
Due from CMOSH Medical College	19	27,169,233	39,169,233
Cash at bank	20(B)	77,605,326	16,663,751
Short term deposits	20(C)	82,599,149	73,633,293
		<b>210,382,227</b>	<b>166,039,662</b>

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## Notes to the financial statements (continued)

### ii. Liquidity risk

Liquidity risk is the risk that the Hospital will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or other financial assets. The Hospital's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Hospital's reputation.

The following are the remaining contractual maturities of financial liabilities at the reporting date :

		Contractual cash flows					
<i>In taka</i>	<i>Note</i>	<i>Carrying amount</i>	<i>Total</i>	<i>Within 12 months</i>	<i>1-2 years</i>	<i>2-5 years</i>	<i>More than 5 years</i>
<b>30 June 2024</b>							
<b>Non-derivative financial liabilities</b>							
Loans and borrowings	23	797,494,094	(797,494,094)	(31,055,002)	(33,250,042)	(120,931,430)	(612,257,620)
Account and other payables	24	234,851,907	(234,851,907)	(234,851,907)	-	-	-
		1,032,346,001	(1,032,346,001)	(265,906,909)	(33,250,042)	(120,931,430)	(612,257,620)
<b>30 June 2023</b>							
<b>Non-derivative financial liabilities</b>							
Loans and borrowings	23	565,562,591	(565,562,591)	-	-	(526,554,257)	(39,008,334)
Account and other payables	24	160,331,680	(160,331,680)	(160,331,680)	-	-	-
		725,894,271	(725,894,271)	(160,331,680)	-	(526,554,257)	(39,008,334)

### iii. Market risk

Market risk is the risk that any changes in market prices, such as interest rates will affect the Hospital's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters while optimising the return.

### iv. Transaction risk

Transaction risk is the risk that the Entity will incur exchange losses when the accounting results are translated into the home currency.

### v. Economic risk

Economic risk refers to the effect of exchange rate movements on the international competitiveness of the Entity.

### vi. Interest rate risk

Interest rate risk arises from movement in interest rates. The Hospital needs to manage interest rate risk so as to be able to re-pay debts as they fall due and to minimise the risks surrounding interest payments and receipts.

#### Fixed rated instruments

<i>In taka</i>	<b>2024</b>	<b>2023</b>
Financial assets (Fixed deposit receipts)	96,757,763	103,147,754
Financial liabilities	-	-

## 27 Related party transactions

### Other related party transactions

During the year the Hospital carried out a number of transactions with related party in the normal course of business. The name of the related party, nature of relationship, nature of transactions for the year ended and balance as at reporting date have been set out in accordance with the provisions of IAS 24 *Related Party Disclosures*.

Name of party	Nature of transaction	Transaction values for the year ended 30 June		Balance outstanding as at 30 June		Pricing policy
		2024	2023	2024	2023	
Chattogram Maa-O-Shishu Hospital Medical College	Loan provided	12,000,000	19,000,000	27,169,233	39,169,233	Non-interest bearing loan
	Loan received	1,844,694	2,734,454	528,398,951	526,554,257	

Notes to the financial statements (continued)

**28 Other disclosures**

**A. Going concern**

The Hospital has adequate resources and intention to continue in operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon the Hospital's ability to continue as a going concern.

**B. Basis of measurement**

These financial statements have been prepared on a going concern basis following accrual basis of accounting under historical cost convention.

**C. Comparative information and rearrangements**

Comparative information has been disclosed in respect of preceding period in accordance with IAS 1 *Presentation of Financial Statements*, for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements. Prior year's figures have been rearranged wherever considered necessary to ensure comparability with the current year.

**D. Particulars of employees**

<i>In number</i>	<b>2024</b>
Employees drawing more than Tk. 3,000 per month	<b>1,882</b>
Employees drawing less than Tk. 3,000 per month	<b>-</b>
	<b>1,882</b>

**29 Contingent liabilities and commitment**

There are a few demands raised against the Hospital by income tax and VAT authorities as well as disgruntled employees. Demands raised are not material to the financial statements. Moreover, management believes that outcome of all pending proceedings will be in favour of the Hospital as well.

**30 Events occurring after the reporting date**

No material events have occurred to the date of issue of this report which could affect the values stated therein.

**31 Significant accounting policies**

The Hospital has consistently applied the following accounting policies to all periods presented in these financial statements except otherwise stated.

Set out below is an index of the significant accounting policies, the details of which are available on the pages that follow.

A. Property, plant and equipment	32-33
B. Donation	33
C. Employee benefits schemes	33
D. Revenue	33
E. Stock and stores	33
F. Provision and contingencies	33
G. Capital fund	33
H. General fund	33
I. Zakat fund	34
J. Benevolent fund	34
K. Advances and deposits	34
L. Income tax	34
M. Financial instruments	34-37
N. Impairment	37

**A Property, plant and equipment**

**i Recognition and measurement**

Property, plant and equipment are stated at cost less accumulated depreciation.

Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self constructed/installed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the cost of dismantling and removing the items and restoring the site on which the assets are located.

Notes to the financial statements (continued)

**ii Depreciation**

Depreciation is calculated to write off the cost of items of property, plant and equipment less their estimated residual values using the straight-line method over their estimated useful lives. Full year's depreciation is charged during the year of addition while no depreciation is charged in the year of disposal.

Categories of assets	Estimated useful lives
Central air conditioner	10%
Building and infrastructure	2.50%-10.00%
Electrical installations	10%-15%
Furniture and fixtures	10%
Gas and water line installations	10%-15%
Intangible assets	10%
IT equipment	15%
Linear Accelerator Machine	10%
Medical machinery and equipment	10%-20%
Motor vehicles	15%
Office equipment	5%-15%
Others	5%-10%
Oxygen pipeline system	10%

**B Donation**

As per the Executive Committee's decision dated 19 July 1994, 100% of donation in medicine and other consumables are credited to income and expenditure account. Additionally, as per the Executive Committee's decision dated 8 June 2024, 100% of cash donation is transferred to Capital Fund.

**C Employee benefits schemes**

Chattagram Maa O Shishu Hospital Employees' Provident Fund was constituted on 1 July 2004. This Fund is recognised by the Commissioner of Taxes, Taxes Zone-4, Chattogram effective from 1 July 2004 vide letter No. SA(Pro)/According & Withdrawal of RPF/kaa-4(Chatta)/2013-2014 dated 18 June 2014 under para - 2(1) part "B" of 1st Schedule of Income Tax Ordinance 1984 and ITA 2023. The Fund is managed by a Board of Trustees in accordance with the rules and regulations laid down in the Trust Deed of the Fund.

Every employee subscribes @ 8.33% of their basic salary while the Hospital authority also contributes a similar amount to the Fund.

**D Revenue**

Management understands that the hospital is required to recognise income from hospital on accrual basis. However prior experience proves that variance between accrual based hospital income and cash basis recognition of such income is very insignificant. Hence, the Hospital recognises income from hospital on cash basis for simplification of process.

**E Stock and stores**

The cost of stocks and stores are calculated based on the weighted average method and includes expenditure incurred in acquiring these stocks and stores excluding medicine.

**F Provision and contingencies**

A provision is recognised in the financial statements when the Hospital has a legal or constructive obligation as a result of past event and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

**G Capital fund**

It represents life membership subscription amounts received from life members, 50% of donation in cash received, donation received in kinds, any grant received from the Government and fund received from medical college for the development of the hospital.

**H General fund**

General fund represents accumulated fund from surplus/deficit from statement of profit and loss and other comprehensive income accounts.

## Notes to the financial statements (continued)

### I Zakat fund

Zakat fund represents funds received as Zakat donation. Its receipt and expenditures are recorded separately from the Hospital's records and the closing balance is taken as an equity component.

### J Benevolent fund

Eng. L. K. Siddiqui Memorial Benevolent Fund (ELKSMB fund) represents donations received and expenses performed from this particular fund. It's receipts and payments are kept separately.

### K Advances and deposits

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads such as fixed assets or expenses. Deposits are initially recorded at cost.

### L Income tax

Income tax expenses are recognised in the income and expenditure account as per provisions of income tax laws following the IAS 12 *Income Taxes*.

Operating income of the Hospital is exempted from tax by virtue of SRO 117 – LAW / 2015 dated, 4 June, 2015 in pursuance of section 76 of then enacted Income Tax Ordinance 1984. However, the Hospital is required to pay regular tax on its finance and other income excluding any kind of donations received. As operating income is tax exempted, impact of deferred tax is only recognised for non-operating elements on which temporary differences are expected to arise.

### M Financial instruments

#### i Recognition and initial measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Hospital becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

#### ii Classification and subsequent measurement

##### a Financial assets

On initial recognition, a financial asset is classified as measured at: amortised cost; FVOCI – debt investment; FVOCI – equity investment; or FVTPL.

Financial assets are not reclassified subsequent to their initial recognition unless the Hospital changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

##### **Financial assets at fair value through profit and loss**

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in statement of profit or loss.

##### **Financial assets at amortised cost**

A financial asset is measured at amortised cost if it meets both the following conditions and is not designated at FVTPL:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.



## Notes to the financial statements (continued)

### **Debt investments at fair value through other comprehensive income**

A debt investment is measured at FVOCI if it meets both the following conditions and is not designated at FVTPL:

- it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Hospital may irrevocably elect to present subsequent changes in the investment's fair value in OCI. This election is made on an investment-by-investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Hospital may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

### **Financial assets – Business model assessment**

The Hospital makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

- the stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;
- how the performance of the portfolio is evaluated and reported to the Hospital's management; the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- how managers of the business are compensated – e.g. whether compensation is based on the fair value of the assets managed or the contractual cash flows collected; and
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Hospital's continuing recognition of the assets.

### **Assessment whether contractual cash flows are Solely Payments of Principal and Interest (SPPI)**

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Hospital considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Hospital considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable-rate features;
- prepayment and extension features; and
- terms that limit the Hospital's claim to cash flows from specified assets (e.g. non-recourse features).

A prepayment feature is consistent with the solely payments of principal and interest criterion if the prepayment amount substantially represents unpaid amounts of principal and interest on the principal amount outstanding, which may include reasonable additional compensation for early termination of the contract.

Notes to the financial statements (continued)

Additionally, for a financial asset acquired at a discount or premium to its contractual par amount, a feature that permits or requires prepayment at an amount that substantially represents the contractual par amount plus accrued (but unpaid) contractual interest (which may also include reasonable additional compensation for early termination) is treated as consistent with this criterion if the fair value of the prepayment feature is insignificant at initial recognition.

**Financial assets – Subsequent measurement and gains and losses**

<b>Financial assets at FVTPL</b>	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in statement of profit or loss.
<b>Financial assets at amortised cost</b>	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in statement of profit or loss.
<b>Debt investments at FVOCI</b>	These assets are subsequently measured at fair value. Interest income calculated using the effective interest method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to statement of profit or loss.
<b>Equity investments at FVOCI</b>	These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are never reclassified to statement of profit or loss.

Financial assets comprise cash and cash equivalents, other receivables and investment in fixed deposit receipt etc.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand and cash at banks which are available for operational activities of the Hospital.

**Accounts receivables**

Accounts receivables represent the amounts due from patients and other parties. These are recognised initially at cost or market value and subsequently carried at amortised cost less any impairment losses.

**Investment in fixed deposit receipt**

The Hospital regularly invests in both long-term and short-term fixed deposits. These deposits are initially recognised at cost. Any subsequent interests are taken to profit or loss.

**b Financial liabilities**

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in statement of profit or loss.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in statement of profit or loss.

Financial liabilities include trade and other payables and due to related parties.

**Account and other payables**

Trade and other payables represent the amounts due to customers for receiving goods or services. Trade and other payables are initially recognised at cost which is the fair value of the consideration received. After initial recognition these are carried at amortised cost.

**Due to related parties**

Due to related parties refers to the amount of funds payable to related parties. These are initially recognised at cost which is the fair value of the consideration received. After initial recognition these are carried at amortised cost.

## Notes to the financial statements (continued)

### iii Derecognition

#### Financial assets

The Hospital derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Hospital neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

In the case the Hospital enters into transactions whereby it transfers assets recognised in its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

#### Financial liabilities

The Hospital derecognises a financial liability when its contractual obligations are discharged or cancelled or expired. The Hospital also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in statement of profit or loss.

### iv Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Hospital currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

### N Impairment

#### Fixed assets

The carrying amount of the Hospital's assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated. An impairment loss is recognised if the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount.

### 32 New standards and interpretations not yet adopted

A number of new standards are effective for annual periods beginning after 1 July 2023 and earlier application is permitted; however, the Hospital has not early adopted the new or amended standards in preparing these financial statements.

The following amended standards and interpretations are not expected to have a significant impact on the financial statements.

- Non-current Liabilities with Covenants - Amendments to IAS 1 (1 January 2024);
- Classification of Liabilities as Current and Non-current - Amendments to IAS 1 (1 January 2024);
- Supplier Finance Agreements - Amendments to IAS 7 and IFRS 7 (1 January 2024);
- Lack of Exchangeability - Amendments to IAS 21 (1 January 2025) etc.

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## Schedule-A

Chattagram Maa-O-Shishu Hospital

Zakat fund and Eng. L. K. Siddiqui Memorial Benevolent Fund (ELKSMB fund)

Receipts and payments accounts

For the year ended 30 June

<i>In taka</i>	<i>Note</i>	<i>Zakat fund</i>	<i>ELKSMB fund</i>
<b>Balance at 1 July 2023</b>			
Cash in hand		495,790	85,329
Cash at bank		2,801,527	1,564,068
Medicine stock		1,127,557	-
		<b>4,424,874</b>	<b>1,649,397</b>
<b>Receipts during the year</b>			
Collection in cash		14,490,101	1,448,025
Bank interest		142,669	22,975
Medicine purchase on credit		331,638	-
Interest of fixed deposit receipt		-	43,998
		<b>14,964,408</b>	<b>1,514,998</b>
<b>Total fund available</b>		<b>19,389,282</b>	<b>3,164,395</b>
<b>Distributions from the year</b>			
Medicine purchased and used		5,398,088	20,780
Food		-	1,235,401
Bank charges		13,376	9,175
Source tax		22,820	8,690
		<b>5,434,284</b>	<b>1,274,046</b>
<b>Balances at 30 June 2024</b>		<b>13,954,998</b>	<b>1,890,349</b>
<b>Balances at 30 June 2024 represented by</b>			
Cash in hand	20	610	98,073
Cash at bank	20	11,966,137	1,792,276
Medicine stock	14	1,988,251	-
		<b>13,954,998</b>	<b>1,890,349</b>

## Schedule-B

Chattagram Maa-O-Shishu Hospital

Cash donation received

For the year ended 30 June

<i>In taka</i>	<i>2024</i>	<i>2023</i>
<b>Donors</b>		
Aide Medical ET Development	3,192,688	-
Mr. Arif Uddin Ahmed Chowdhury	50,000	-
Through: M. A. Latif	250,000	-
Donors who prefer to remain anonymous	3,431,000	-
Chittagong Club Ltd.	-	1,000,000
Md. Shahajahan	-	500,000
Ahmed Zia Karim	-	200,000
Jyotrimoy Chowdhury	-	100,000
Online deposit	-	5,761,700
	<b>6,923,688</b>	<b>7,561,700</b>
<b>Allocated to</b>		
Income (50% of cash donation)	-	3,780,850
Capital fund (100% of cash donation)	<b>6,923,688</b>	<b>3,780,850</b>
	<b>6,923,688</b>	<b>7,561,700</b>



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# বার্ষিক প্রতিবেদন ২০২৪

## Schedule-C

### Chattagram Maa-O-Shishu Hospital Donation in kind

For the year ended 30 June

<i>In taka</i>	2024	2023
<b>Donors of medicine</b>		
Sanjib Kumar Nandi	8,000	2,000
Prof. (Dr.) Wazir Ahmed	1,023	-
Md. Mostafa Kamal (Sumon)	4,000	-
Prof. (Dr.) Mahmood A. Chowdhury (Arzu)	5,781	-
Prof. Dr. Md. Jalal Uddin, MPH	14,342	-
Bangladesh Red Crescent Society	28,000	-
Md. Mezbah Uddin	4,950	-
Dr. Md. Kamrul Hasan	445	-
Prof. (Dr.) Tahera Begum	1,380	-
Md. Noor Hossain Biplob	3,749	-
Sajjad Hossen Mainuddin	5,356	-
District Commissioner	-	316,331
Hakim Muhammad Salim Reza	-	2,998
Prof. Dr. M. A. Kashem	-	82,500
Taslina Akther	-	1,670
Dr. Nurul Haque	-	400
Md. Tariqul Islam Tanvir	-	4,215
Md. Rezaul Karim Azad	-	8,701
Mir Imtiaz Uddin	-	127,850
Prof. Dr. Md. Jalal Uddin MPH	-	27,735
Md. Omar Faruk	-	7,500
<b>Sub-total</b>	<b>77,026</b>	<b>581,900</b>
<b>Other donations as listed in Schedule - D</b>		
O. T. consumables	285,080	691,448
Linen & utensils	346,760	47,020
Advertisements	943,575	9,220
Cleaning and washing	25,640	200,000
Clinical Pathology Reagent	86,400	-
<b>Sub-total</b>	<b>1,687,455</b>	<b>947,688</b>
<b>Grand total</b>	<b>1,764,481</b>	<b>1,529,588</b>

## Schedule-D

### Chattagram Maa-O-Shishu Hospital Donation in kind - others

For the year ended 30 June

<i>In taka</i>	2024	2023
<b>Donors</b>		
<b>Fixed assets</b>		
Sanjib Kumar Nandi	28,000	56,000
Md. Sohail Chowdhury	490,000	-
Hasan Murad	4,000	-
Fatematuj Juhora Foundation	120,000	-
Md. Shahjahan	50,000	-
Adv. Md. Zakir Hossain	40,000	-
The Acme Laboratories Ltd.	26,000	-
Dr. Azra Jamal	7,000	-
Synovia Pharma Plc	48,900	-
K. A. M. Tajul Hasan	5,000	-
Md. Nowshad Alam Chy	18,000	-
Md. Mezba Uddin	6,000	-
Bangladesh Steel Re-Rolling Mills Limited (BSRM)	973,000	-
Shahidullah Chy	17,590	-
Begum Durreh Shawer Mukul	7,000	-
Mrs. Hasina Jafar	14,000	-
Pervin Chy & Family	7,000	-
<b>Balance carried forward</b>	<b>1,861,490</b>	<b>56,000</b>

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# বার্ষিক প্রতিবেদন ২০২৪

<i>In taka</i>	Schedule-D (continued)	
	2024	2023
<b>Balance brought forward</b>	<b>1,861,490</b>	<b>56,000</b>
Md. Anwarul Islam	180,000	-
Lion Club of Chittagong Impress	25,800	-
Md. Samim Ahmed	16,000	-
Dr. Samima Nasrin (Popy)	44,500	-
Md Zakir Hossain	18,000	-
Lion Club of Chittagong Presidency	6,000	-
Lion Club of Chittagong Cosmo Velly	48,000	-
Hasina Akhter	6,000	-
Rotary Club of Chittagong Khulshi Central	60,000	-
Late S. M. Abdul Latif	126,000	-
Late Dr. Kamrul Islam Jewel	6,450	-
Incepta Vaccine Ltd.	-	52,000
Late. Mrs. Rofiquen Nesa Begum. Late. Sharafat Ullah	-	35,000
Md. Ishaque	-	4,000
Mohammed Musa	-	97,000
Solar Shipping Lines	-	121,000
Prof. Dr. Shamsun Nahar	-	85,000
Captain Jahirul Islam	-	100,000
M K Rahman Foundation	-	1,490,000
Dr. A. K. M. Nizam Uddin	-	600,000
Mark Engineering	-	12,000
Md. Salim	-	91,000
Md. Ruhul Amin	-	1,500
Dr. Rimi Dutta	-	49,000
Saliha Shamsun Nahar Chy.	-	6,200
Nizam Meah	-	550,000
Mir Imtiaz Uddin	-	250,500
KSRM Steel Mills Ltd.	-	932,600
Sheik Alam Uddin	-	40,000
Shahedul Hasan	-	4,000
Shaeera Shehreen	-	37,200
S. M Gias Uddin	-	16,000
	<b>2,398,240</b>	<b>4,630,000</b>
<b>OT consumables</b>		
Late S. M. Abdul Latif	4,000	-
Lions Club of Chittagong Mirsarai	195,550	-
Md. Zakir Hossain	3,000	-
Dr. Samima Nasrin (Popy)	4,200	-
Md. Abdul Aziz	14,400	-
Sanjib Kumar Nandi	6,000	25,366
Bangladesh Steel Re-Rolling Mills Limited (BSRM)	27,000	-
Md. Nowshad Alam Chowdhury	5,150	-
Dr. Tamanna Islam	3,780	-
Advocate Md. Zakir Hossain	5,000	-
Md. Sohail Chowdhury	17,000	-
Mohammad Mosharraf Hossain	-	28,080
Dr. Md. Abu Syed Chowdhury	-	260
Md. Zahid Hassan	-	1,982
Mir Imtiaz Uddin	-	1,800
KSRM Steel Mills Ltd.	-	68,060
Mominur Rahaman	-	350
Solar Shipping Lines	-	15,000
Md Salim	-	20,000
S. M Gias Uddin	-	4,000
M. K. Rahman Foundation	-	526,550
<b>Balance carried forward</b>	<b>285,080</b>	<b>691,448</b>



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# বার্ষিক প্রতিবেদন ২০২৪

In taka	Schedule-D (continued)	
	2024	2023
<b>PCR Lab Reagent</b>		
Red Crescent Society	86,400	-
Unimed Ltd.	-	200,000
<b>Balance carried forward</b>	<b>86,400</b>	<b>200,000</b>
Chattagram Maa-O-Shishu Hospital		
Donation in kind - others		
In taka	2024	2023
<b>Linen and utensils</b>		
Red Crescent Society Ctg.	25,000	-
Late S. M. Abdul Latif	10,000	-
Dr. Samima Nasrin (Popy)	4,000	-
Md. Harun Yusof	20,000	-
Md. Abdul Aziz	2,960	-
Institute of Engineers Bangladesh ,Chattogram Zone	12,500	-
Serve for Smile	203,800	-
Md. Mezbah Uddin	1,500	-
Fahmida	2,000	-
Asian Group	65,000	-
Urmee Helal	-	1,120
Aloor Mazi	-	7,500
CMCH Batch-12	-	3,300
Md. Obidul Haque	-	5,000
National Environment & Human Rights Foundation	-	3,500
Mir Imtiaz Uddin	-	21,600
Sheik Alam Uddin	-	1,500
Shahedul Hasan	-	1,500
Dr. Rimi Dutta	-	2,000
	<b>346,760</b>	<b>47,020</b>
<b>Books</b>		
Prof. Dr. Shamsun Nahar	-	5,190
Prof. Dr. Mohammad Jalal Uddin, MPH	-	4,030
	-	9,220
<b>Advertisements</b>		
Dainik Azadi	804,325	30,000
The Daily Purbakone	139,250	-
	<b>943,575</b>	<b>30,000</b>
<b>Cleaning and washing</b>		
Sanjib Kumar Nandi	5,700	-
Bangladesh Red Crescent Society	16,120	-
Syed Md. Aziz Nazim Uddin	3,820	-
	<b>25,640</b>	<b>-</b>
<b>Grand total</b>	<b>4,085,695</b>	<b>5,607,688</b>
In taka	2024	2023
<b>Appropriation</b>		
Debited to fixed assets by giving credit to capital fund (note below)	2,398,240	4,630,000
Linen and utensils	346,760	47,020
Operation Theatre consumable	285,080	691,448
PCR Lab Reagent	86,400	200,000
Advertisements	943,575	30,000
Cleaning & washing	25,640	-
Books	-	9,220
	<b>4,085,695</b>	<b>5,598,468</b>
<b>Received against new hospital building finishing work</b>		
Received against Cardiology Department (Transfer from other liabilities)	-	5,000,000
<b>Total received against new hospital building finishing work</b>	<b>-</b>	<b>5,000,000</b>
<b>Received against Cancer Hospital Building</b>	<b>45,454,158</b>	<b>44,431,648</b>
<b>Received from ASN Trading against Security Money of CWP</b>	<b>14,750</b>	<b>-</b>
<b>Received against bed lift (Al Arafah Islami bank)</b>	<b>-</b>	<b>6,000,000</b>
<b>Received against Obs &amp; Gynae department (Prof. A.S.M. Fazlul Karim)</b>	<b>-</b>	<b>5,000,000</b>

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## বার্ষিক প্রতিবেদন ২০২৪

Chattagram Maa-O-Shishu Hospital  
Donation in kind - others

### Appropriation of donation in kind to fixed assets

<i>In taka</i>	<i>Note</i>	<b>2024</b>	<b>2023</b>
<b>Assets</b>			
Furniture		273,250	147,900
Oxygen cylinder		132,000	188,000
Sucker machine		59,500	33,600
Refrigerator		92,490	52,000
Oxygen concentrator machine		70,000	170,000
Patient bed		588,000	281,000
Lullaby warmer		900,000	-
Lullaby Led Phototherapy		73,000	-
Patient monitor		160,000	-
C-Pap machine		50,000	-
High flow nasal cannula		-	600,000
Dehumidifier		-	35,000
Syringe pump (Touch screen)		-	232,000
Machinery		-	16,000
Mobile phone set		-	2,500
Digital portable EEG (with standard accessories)		-	550,000
Portable dental X-ray machine		-	215,000
Labor table/OT Table (SS)		-	372,000
Dental chair		-	1,275,000
Radiant warmer		-	460,000
<b>Total</b>		<b>2,398,240</b>	<b>4,630,000</b>
<b>Total donation received in kinds</b>		<b>47,867,148</b>	<b>65,061,648</b>

# বার্ষিক প্রতিবেদন ২০২৪

## Schedule-E

Chattagram Maa-O-Shishu Hospital

Schedule of receipts and payments account

For the year ended 30 June

	Note	2024	2023
<b>Opening balance</b>			
Cash in hand		10,348,796	627,604
Cash at bank		16,663,751	162,240,079
Advance given to staffs (for purchases)		1,899,710	441,710
		<b>28,912,257</b>	<b>163,309,393</b>
<b>Operational receipts</b>			
Outdoor patients		15,214,744	12,309,850
Indoor patients		129,697,966	62,313,996
Cytopathology		3,498,137	2,064,719
Obstetrics and Gynae		92,812,433	71,689,308
E.C.H.O		12,813,721	9,093,818
E. M. R.		74,181,881	9,014,137
E. C. G.		1,749,845	3,835,294
X-ray		27,792,551	20,480,365
Oxygen bill		9,363,568	27,830,489
Dental unit		3,571,026	3,577,560
Ambulance		2,587,150	2,778,700
Ultrasonography		27,704,672	20,118,182
Eye Department		1,945,146	1,994,160
E.N.T.		6,755,412	4,682,300
Physical medicine		3,776,747	5,400,034
Skin		6,080,702	4,354,785
E.P.I.		10,396,330	8,677,870
Child Development Centre		11,922,860	9,795,484
Psychiatrist		833,315	779,320
Urology unit		6,029,064	5,051,638
CCU unit		10,041,522	13,354,743
Dialysis unit		12,218,256	7,873,762
Adult ICU		41,341,916	43,396,320
E.E.G. unit		1,947,675	1,907,295
Gastroenterology unit		2,917,289	2,606,070
Paediatrics ICU		11,726,632	20,673,974
Clinical pathology		90,132,296	57,643,523
Biochemistry		64,611,524	59,450,140
Microbiology		35,932,850	22,780,235
Neuro surgery		5,446,852	2,689,677
EMG and NCV Departments		281,605	59,410
Respiratory medicine		100	20,462
Paediatrics Gastroenterology		2,057,194	968,675
Blood bank		15,685,325	8,446,722
Neonatal		52,738,674	50,414,946
Medicine Department		30,305,851	29,745,855
Adult surgery		26,736,880	24,541,215
Paediatrics surgery		20,140,302	15,912,761
Orthopaedic surgery		13,533,267	13,813,190
General operation theatre (GOT)		4,896,498	17,120,871
Medical board		122,500	273,119
Oncology		16,895,213	5,655,871
Neuro-medicine		939,613	801,825
CT scan unit		16,860,428	11,689,071
E.T.T.		842,674	500,147
Haematology		5,476,625	4,959,000
Paediatrics, Haematology & Oncology		2,955,909	1,784,578
PCR Lab.		312,461	3,003,300
Life membership subscription		15,100,000	5,200,000
Cash donation (including ELKSMB fund)		8,371,713	10,170,778
Electricity, water, generator and gas		4,444,466	4,577,469
Training fee		302,725	543,100
Visitor Pass		1,100	-
Other (Hospital Income)		246,968	-
Radiotherapy		28,020,560	-
Chemotherapy		840,600	-
Patient ID		56,600	-
Endocrinology		306,945	-
Covid unit		-	217,871
		<b>993,516,878</b>	<b>728,637,984</b>

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## বার্ষিক প্রতিবেদন ২০২৪

	Note	2024	2023
<b>Other receipts</b>			
Received from institute of Child Health		708,500	852,500
Nursing Institute and B. Sc. Nursing		27,786,070	24,422,058
Sale of ID cards		10,500	14,600
Zakat (only for zakat fund)	Schedule-A	14,490,101	7,676,768
Received from pharmacy against salary, OT bill, rent and electricity		2,138,121	35,573,460
Tender schedule		305,000	258,400
Received from Ministry of Health against salary, MSR and poor patients		50,000,000	60,000,000
Miscellaneous		1,232,458	3,570,564
Development fees of college students		112,880,500	100,900,000
Encashment of fixed deposit receipts			
- Principal		57,253,598	127,492,817
- Interest		16,879,682	-
Telephone and internet		249,800	241,700
Certificate course of physiotherapy		35,000	70,000
Received from Nursing Institute (salary, electricity, internet and land refund)		13,825,492	6,517,440
Received from B. Sc. nursing college (salary, electricity and internet)		4,238,628	9,226,448
Sale of medicine (Pharmacy)		278,298,911	221,153,229
Donation for cancer hospital		45,454,158	44,431,648
Shop rent and ATM booth		5,766,068	5,870,390
Earnest money and security deposits		60,000	256,109
Cathlab		21,660,990	24,290,634
Donation for Mosjid Complex		159,314	707,682
Loan Received from CPF		124,200,000	75,000,000
Forfeiture amount received from Provident Fund		16,103	-
Term Loan from United Commercial Bank Ltd.		190,000,000	-
Received Against Hafez Kamrul Islam Shahin (Cancer Patient)		280,000	-
Loan Refund From Medical College		17,622,800	-
Received from Pharmacy against Hospital Building		22,383,554	-
Received from Pharmacy		1,303,343	-
Received from Cancer Fund		60,916,260	-
Received Against Salary & Allowance		54,890	-
Reci. from Nursing Institute E- Mail & Internet		13,500	-
Received from CMOSGH against loan Refund		6,500,000	-
Recei. from BSc. Nursing College For H/B		24,000,000	-
Received from CMOSGH against loan refund		2,500,000	-
Bank Interest (STD A/C Only)- Gross N.92226+B.81806		1,111,920	-
Bank Interest-Zakat (STD A/C Only)- Gross		142,669	-
Bank Interest-ELKSMBF (STD A/C Only)- Gross		22,974	-
Bank interest (including zakat fund and ELKSMB fund)		-	1,831,429
Received against salary and allowance from Mumtahina Akter		-	19,111
Received against Cardiology Department		-	5,000,000
Received against Obs & Gynae Department		-	5,000,000
Received against Bed Lift		-	6,000,000
		1,104,500,904	766,376,987
<b>Total fund available</b>		<b>2,126,930,039</b>	<b>1,658,324,364</b>



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# বার্ষিক প্রতিবেদন ২০২৪

	Note	2024	2023
<b>Payments</b>			
Salary, allowances and honorarium		480,120,564	473,908,421
Contribution to employees Provident Fund		8,877,232	9,753,270
Oxygen from outside parties		27,556,406	23,144,616
O.T. consumables		16,542,337	19,356,054
Travelling and conveyance		2,033,817	1,312,804
Postage and stamps		16,565	17,905
Cleaning and washing		14,948,981	7,762,603
Printing and stationery		14,609,867	12,117,650
Repairs and up-keep and electrical goods expenses		23,394,465	28,675,887
Telephone bill and mobile		418,394	92,242
Linen and utensils		9,513,862	6,390,016
Fixed assets acquisition		462,608,410	140,431,846
Entertainment		3,095,174	1,247,209
Fooding (including ELKSMB fund)		3,165,178	4,839,109
Electricity, water and gas		64,480,643	39,081,573
Oil and lubricants for motor car and generator		7,519,287	4,486,892
Photography expenses		4,412	5,450
X-ray plates, chemicals and other expenses		9,148,597	5,384,503
Surgeons, assistants, consultants and anaesthesia fees		15,753,096	14,583,923
Newspaper		22,189	19,710
Audit fee		97,750	126,500
Legal and professional fees		265,250	348,750
Advertisement		202,125	913,970
Gardening expenses		126,210	30,570
City corporation tax		1,224,000	1,343,000
Bank charges locker (including Zakat and ELKSMB fund)		402,472	438,273
E-mail, internet and website charges		433,801	402,809
Obstructive and ENT department expenses		2,817,531	2,092,916
Child Development Centre (C.D.C)		688,939	464,545
expenses of Nursing Institute and B.Sc. nursing college		141,271,609	2,040,720
Ultrasonography expenses		510,918	108,235
Histo/Cytopathology and orthopaedic department expenses		500,778	325,105
Investment in fixed deposit receipts		60,000,000	18,365,514
Registration expenses		3,248,424	6,816,472
Miscellaneous expenses		459,700	117,820
Dental Department expenses		396,259	2,436,998
Liabilities for expenses		21,129,304	5,506,402
Eye Department expenses		43,860	77,257
ECG paper and chemical		1,121,238	494,955
EPI unit expenses		8,555,058	7,157,793
Haematology unit expenses		726,723	390,125
Security refund		1,281,859	1,607,249
Echo and EEG unit expenses		1,905,123	1,494,855
Cost of medicine		270,528,437	217,523,592
Gastroenterology unit expenses		853,694	779,979
Contribution to Engr. Lutful Kader Siddique memorial benevolent fund		-	20,000
I.D. card expenses		-	31,360
Software service charges		784,893	591,050
ICU ambulance expenses		247,953	1,381,791
Clinical pathology		24,836,998	15,301,836
Biochemistry		20,891,804	17,431,576
Microbiology		9,911,756	5,189,662
Blood Transfusion Unit expenses		2,422,420	2,767,979
C.T. scan expenses		1,625,660	1,776,090
Ansar bill		3,766,668	3,841,620
Oncology and radio therapy unit expenses		2,965,512	259,367
Hospital building		53,628,939	187,083,561
Computer accessories		7,129,385	4,554,807
Bulb and replacement		3,251,409	1,632,731
Insurance premium		6,216	59,513
Motor car expenses		2,193,778	1,987,036
<b>Balance carried forward</b>		<b>1,816,283,929</b>	<b>1,307,926,066</b>

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# বার্ষিক প্রতিবেদন ২০২৪

	Note	2024	2023
<b>Balance brought forward</b>		<b>1,816,283,929</b>	<b>1,307,926,066</b>
Advance tax paid		1,000,000	5,500,000
Cancer hospital building		66,303,875	70,200,869
Source tax		189,615	285,375
Lecturer fee of Nursing Institute and B.Sc. Nursing College		756,500	658,600
PCR lab		345,173	3,264,920
Dialysis unit expenses		9,407,321	6,941,462
Physical medical unit expenses		60,140	6,700
Service building		764,574	7,302,700
Skin and VD unit expenses		283,553	281,508
Institute of child health		262,200	17,200
SMS expense		967,500	1,466,000
Over-time payments		6,649,415	6,057,074
CMOSH Autism Center		2,238,660	1,280,000
ETT unit expenses		63,320	355,834
Contribution to less fortunate from general fund		365,869	320,000
Contribution to less fortunate patients from Dr. Shaheda Karim B. Fund		77,165	145,115
Loan to medical college (from pharmacy)		5,622,800	19,000,000
POS Card commission		124,792	98,912
NCV Unit expenses		4,648	7,600
Cathlab Unit expenses		9,106,305	11,377,909
Neonatal Unit expenses		1,572,252	1,075,915
Waste Water expenses		198,900	248,625
VAT expenses		3,027,256	5,460,910
Bkash Commission		363,655	4,641
Nagad Commission		4,319	132
Life Member Reunion expenses		100,000	4,371,131
Loan Refund to CPF		81,166,665	36,666,666
Interest on CPF Loan Refund		1,649,500	300,000
AGM and other celebration		6,834,121	5,809,656
Medical surgical requisite and other expenses		983,000	231,000
Cardiology Dept. expenses		71,153	-
Neurology Unit expenses		28,000	-
CMOSH Cancer Unit expenses		4,077,189	-
Medical Board Refund		121,200	-
Paediatrics ICU Unit expenses		1,404,588	-
Adult ICU/HDU Unit expenses		268,433	-
Sports & Other		7,430	-
Photocopy expenses		17,978	-
Loan to Kamrul Ahsan Khan (Student MBBS)		500,000	-
Liability Adjustment for Kamrul Islam		58,784	-
Bank loan refund		6,899,696	-
Interest on Bank Loan Refund		6,239,824	-
Income tax expenses		2,486,691	-
Therapists' expenses		825,000	-
Urology unit expenses		18,360	-
Training expenses		30,000	-
Generator rent		-	565,625
Advance and deposits		-	72,909,528
Transfer of fund to Nursing Institute against loan		-	6,517,440
Physiotherapist expenses		-	600,000
Office expenses (VAT)		-	5,500,000
Eid-E-Miladunnabi expenses		-	670,705
Achieve expenses		-	37,500
Land Tax		-	205,431
Madination Exp		-	118,450
Transfer of fund to Zakat Fund from General Fund		-	5,000
Inter Fund Transfer from Pharmacy		-	35,573,460
Inter Fund Transfer from B.Sc. Nursing College		-	9,226,448
Investment of FDR from ELKSMBF		-	800,000
Sanitary Goods		-	20,000
<b>Total payments</b>		<b>2,039,831,347</b>	<b>1,629,412,107</b>
Cash and cash equivalents at 30 June		<b>87,098,692</b>	<b>28,912,257</b>
Cash in hand	20(A)	<b>4,658,746</b>	<b>10,348,796</b>
Cash at bank	20(B)	<b>77,605,326</b>	<b>16,663,751</b>
Advance	15(A)	<b>4,834,620</b>	<b>1,899,710</b>
		<b>87,098,692</b>	<b>28,912,257</b>



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